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THE COMPLETE

TARIFF HAND-BOOK

SHEWING

THE CANADIAN CUSTOMS TARIFF

(NEW TARIFF, 1879),

WITH THE VARIOUS CHANGES MADE DURING THE LAST
THIRTY YEARS;

ALSO

THE BRITISH AND AMERICAN TARIFFS,

IN FULL;

AND THE MORE IMPORTANT PORTIONS OF THE TARIFFS OF
FRANCE, GERMANY, HOLLAND, BELGIUM, ITALY AND SWITZERLAND;

ALL TAKEN FROM THE BEST AUTHORITIES.

COMPILED BY

JOHN MACLEAN.

Toronto, Canada:

HUNTER, ROSE AND CO., 25 WELLINGTON STREET WEST.

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TORONTO.

PREFACE TO THE STEREOTYPED EDITION

OF THE

COMPLETE TARIFF HAND-BOOK.

THE great change made in Canadian economical policy, during the Parliamentary Session of 1879, renders necessary a new edition of the present work, which is now issued under the title of "THE COMPLETE TARIFF HAND-BOOK." The new tariff is given in full; with the old duties, the new duties, and the American duties on corresponding articles in parallel columns. Official interpretations of the new tariff, as given in a Customs circular of recent date, are added. In the first edition was a table of the principal American imports for one year, 1876—with columns giving quantities, values, duties and actual percentages of duties on values, which is now replaced by a more extended table for 1878, giving all the above-mentioned items, and, in addition, the average value per unit of quantity. With a view to possible changes in details of the new Canadian tariff, the portion of the book relating thereto is interleaved with writing paper, left blank, on which future changes may be recorded. By this means, it is believed, the new book may be made useful for a number of years yet to come. It has besides a permanent value as a record of Canadian tariff changes during thirty years, and of what the American tariff stood at when the last great change in Canadian policy took place.

It has been suggested to the compiler that extracts from European customs tariffs, more extended than those given in the first edition, might be desirable. But as many European commercial treaties are about to

expire, and as the coming year will almost certainly witness important changes in several countries, it was not deemed worth while to extend the record of old tariffs, destined soon to be replaced by new ones. In all probability the new tariff just adopted by Germany, and the new French tariff now being framed, but not expected to be completed until near the close of the present year, will powerfully influence the action that other European countries will shortly take. Under these circumstances the brief extracts given from several Continental tariffs are simply repeated, with the intention chiefly of showing European systems of classification.

The enlarged stereotyped edition is offered to the public as being really and truly what it professes to be—a *Complete Tariff Hand-Book for Canada and the United States*. It is this to begin with, having much other interesting matter thrown in. The American and Canadian tariffs, as now in force, are given *in full*, with several pages of sections of Acts and official interpretations; and a special value attaches to the record of former tariff changes in Canada. It is hoped that the complete work will be found of interest, not only to the Canadian public, but also to commercial men in Britain and the United States, and even in distant British Colonies. No other tariff book embracing both Canada and the United States has been published; and no other is so likely to prove of permanent value.

TORONTO, CANADA, August, 1879.

INTRODUCTION.

ON the question of Protection and National Policy for Canada the recent general election was decided, with a change of Government as the immediate result. The reconstruction of the tariff is the single problem that more than any other now occupies the public mind, and that must for some time to come continue to engage a principal share of public attention.* Under these circumstances, it is certainly desirable that precise information regarding the customs tariffs of our own and other countries should be placed before the Canadian people in convenient and accessible form, and at a price compatible with a considerable degree of popular diffusion. It is not enough that two or three dozen leading statesmen of both parties, and a few hundred members of Parliament and other public men, should be able to make exact comparison between our own and foreign tariffs, and between our own as it now is and as it has been in years past. For the general public to form anything like an intelligent judgment of what our statesmen may propose and oppose respectively, a fair measure of information as to actual facts is absolutely necessary. Nothing to serve the purpose of conveying such information to the Canadian people generally has ever yet been placed within their reach, and it may confidently be affirmed that it is a real want which this little volume is intended to supply, and a very pressing want, too, at the present time.

The compiler has endeavoured to present, in the first place, a view of the Canadian tariff as it is, also of the changes it has undergone during the last thirty years. This takes us back to Old Canada, then consisting of the Provinces of Quebec and Ontario only, and to a period a few years anterior to the Confederation movement. Three different tariffs are given in full—that of 1859, of Old Canada, because it and the tariff of 1858, of which it was an enlargement and expansion, were the first ever framed in this country for the avowed purpose of developing home manufactures, and in obedience to a popular demand; that of 1868, because it put the finishing touches to the tariff of 1867, which was the first enacted under Confederation; and the present tariff, for the very obvious reason that it is the one now in force. These are given in schedule form, as in the original Acts; and the latter also in the form of alphabetical arrangement. A summary of the various changes in excise duties during thirty years is also given. Under the proper heads will be found a concise statement of all the

* The old alphabetical list is not given in this edition; the more elaborate details of the official text of the new tariff rendering it unnecessary.

changes in the Canadian sugar duties during the past thirty years; and an account of the tea duties as affected by the legislation of 1872 and subsequent years. A specially interesting part of the book is that wherein the Canadian and American duties on a number of leading articles of commerce are given in parallel columns, for the purpose of ready comparison.

The American tariff, in schedule form, is taken from the fourth edition of *Morgan's United States Tariff, 1875*, since which time few alterations of any account have been made. But, in order to insure accuracy up to the present time, the revised proofs have been corrected by Heyl's large United States Tariff Book of latest date, the use of which was kindly furnished for the occasion by Hon. W. C. Howells, American Consul at Toronto.

The subject of reciprocity with the United States is naturally connected with that of the trade policy of Canada. For this reason there are given in these pages the Draft Treaty of 1874; the official Memorandum of that year's negotiations, by Sir Edward Thornton and Hon. George Brown; and Mr. Brown's speech in the Senate the year following, in explanation. These documents are of permanent value, not merely as a record of the negotiations of 1874, but also as constituting a magazine of facts and figures relative to the operation of the old Treaty, and to the course of trade between the two countries during a long period of years. Whether we think Reciprocity with the Great Republic a good thing for Canada, or whether, as do some, we believe it to mean in effect commercial annexation, with the political extinction of the Dominion as the inevitable consequence, and that the separate existence of our "new nationality" is best assured without it—matters not. Thirteen years of Reciprocity, and the effort of 1874 for its restoration, are upon the record, and cannot properly be omitted in the present connection. The principal object of the book being to do something never done before, viz., to publish to the Canadian people what the figures of the American Tariff actually are, and to put plainly before them the hard facts of American commercial policy—some ninety pages, or more than half the space, are devoted to this and the subject of Reciprocity together.

The extracts from the French tariff (general), are translated from a copy kindly lent for the purpose by Mr. C. O. Perrault, French Vice-Consul at Montreal.

The extracts from the French tariff on British goods, under the Anglo-French Treaty, and the portions given of the tariffs of Germany, Holland, Belgium, Italy and Switzerland, are taken from an official Return made to the British House of Commons in 1876, being therefore up to a comparatively recent date. In this Return the equivalents of the foreign import duties are given in English money, weights and measures, by which the English or Canadian reader, looking over the figures, is saved much troublesome calculation. Without this important convenience, indeed, the tariff figures of Continental Europe would be of little practical use to the general public, either in England or Canada.

The Return referred to includes the tariffs or duties levied on British goods by seventeen different countries, and the dutiable goods are divided into eleven different classes, the whole making over two hundred pages of a large book. To have reprinted all this would have made, not a "Hand-book," but a bulky and expensive volume, which for present purposes was out of the question. A selection was therefore made, in the first place, of France, Germany, Italy, Holland, Belgium and Switzerland (three great States and three small States in the European family), as fairly representative of Continental tariff systems generally. Next, a further selection was made of the most important classes of manufactures, which are Nos. 1, 2 and 3 in the list, as follows:—

1. Yarns and thread :—Cotton, linen, silk and wool.
2. Woven manufactures :—Cotton, linen, silk and wool.
3. Metals, unwrought and wrought :—Iron and steel.

These classes are the most important in the list, not only from a commercial or manufacturing point of view, but also because they form the principal battle-ground in the contest between Protection and Free Trade. It is with relation to these classes of goods that the issues between the two opposing trade systems are most sharply defined and most hotly disputed. In the present connection they are the most interesting of all to the Canadian public, for the reason that, in the various classifications and rates adopted by the six countries named, we are introduced to European Continental methods of dealing with the problem of apportioning taxation on all grades of production and finish, from the crudest raw material to the last achievements of manufacturing skill. In no other classes of goods are the difficulties of the problem referred to so great and of so much national importance; and in no others is European skill in overcoming these difficulties so well illustrated.

The French tariff in particular, as a model of perfection in classification and effectiveness in working, is well worthy of our careful examination. The compiler makes distinct claim that, in selecting the six foreign European countries named, he has by no means favoured the Protectionist side, but has done ample justice, if not indeed more than justice, to the Free Trade side of Continental tariff practice.

Having honestly endeavoured to make the book a real "TARIFF HAND BOOK," of a popular character and suitable for the general public, the compiler hopes that the mass of useful information compressed into its small compass will be found acceptable, both by Free Traders and by Protectionists.

TORONTO, November, 1878.

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TARIFF CHANGES IN CANADA.

A REVIEW OF THIRTY YEARS—1849 TO 1878.

Thirty years ago the Customs Tariff of Old Canada appeared to be one for revenue only: we see no indication of any purpose of Protection in the duties then imposed. By the Customs Act of 1849 there was charged upon all goods, wares, and merchandise, not otherwise charged with duty, and not enumerated in the free list, the general duty of $12\frac{1}{2}$ per cent. Leaving out bar iron and other heavy iron goods, which paid only the nominal duty of $2\frac{1}{2}$ per cent., this included the bulk of the country's importations of manufactured goods. In 1856 the duty on general merchandise was raised to 15 per cent., and on manufactures of leather, and of India rubber, a duty of 20 per cent. was imposed. The year 1858 witnessed a revolution in the commercial policy of Old Canada, and the inauguration of Protection for the avowed purpose of developing home manufactures. The following is the 20 per cent. list of the Customs Act of that year:—

Anchovies, sardines, and all other fish preserved in oil.	Cutlery, polished, of all kinds.
Argentine, alabetta or alabata, and German silver manufactures.	Coach and harness furniture of all kinds.
Articles embroidered with gold, silver, or other metals.	Composition tops for tables or other articles of furniture.
Baskets, and all other articles made of grass, osier, palm leaf, straw, whalebone, or willow, not elsewhere specified.	Essences, balsams, cosmetics, extracts, pastes, perfumes, tinctures, and perfumery of all kinds.
Beads of every description.	Feathers and flowers, artificial or ornamental, or parts thereof, of whatever material composed.
Billiard tables, and furnishings	Fans and fire screens.
Bagatelle boards “ “	Fire works.
Blacking.	Glass-plate.
Bracelets, braids, chains, curls, ringlets, or head-dresses of any kind, composed of hair, or of which hair is a component part.	Glass, silvered
Brooms and brushes, not elsewhere specified.	Glass shades, and crystals for watches.
Cameos and mosaics, real or imitation, when set in gold, silver or other metal.	Glassware, cut, ground, or coloured.
Capers, pickles, olives, and sauces of all kinds not elsewhere specified.	Glass, stained, painted, or coloured.
Candles and tapers—wax, sperm, Belmont sperm, stearine, adamantine, and composition.	Glass bottles and vials, not being wine or beer bottles.
Chandeliers, girandoles, gas fittings.	Gold and silver leaf.
Carriages or parts of carriages, not otherwise specified.	Gilt frames.
Cabinet ware or furniture.	Guns, rifles, and fire arms of all kinds.
Cocks, taps, and coupling joints.	Hats, caps and bonnets.
Carpets and hearth rugs, velvet, Brussels, tapestry, Turkish, Persian, and other kinds.	Inks of all kinds, except printing ink.
Confectionery, not elsewhere specified.	Jewellery, real or imitation.
China ware of all kinds.	Japanned or planished tin and Britannia metal ware of all kinds.
	Leather—sole, harness, dressed kip, calf, and upper leathers, and all imitations of leather.
	Marble or imitation of marble mantle-pieces, or parts thereof.
	Mattresses of hair, moss, or other material.
	Millinery of all kinds.
	Musical instruments of all kinds, including musical boxes and clocks.
	Mowing, reaping, and threshing machines.

Manufactures of fur, or of which fur is the principal part.	Ornaments of bronze, alabaster, terra-cotta, or composition.
" of cashmere.	Plated and gilded ware of all kinds.
" of silk, satin, and velvet, and of all other fabrics, of which silk forms the principal part.	Playing cards.
" of bone, shell, horn, pearl, ivory, or vegetable ivory.	Preserved vegetables, meats, poultry, fish, and game.
" of gold, silver, or electro-plate.	Railing or fencing, of iron.
" of brass and copper.	Riddles and sieves.
" of leather or imitation of leather, or of which leather or imitation of leather is the principal part.	Scales and weights.
" of marble, or marble more advanced in manufacture than slabs or blocks in the rough.	Shawls, Thibet wool, or filled.
" of <i>papier mache</i> .	Silks, satins and velvets, and all fabrics of which silk forms the principal part.
" of caoutchouc or Indian rubber or of gutta percha, or of which any of these articles forms the principal part.	Spades, shovels, axes, hoes, rakes, forks and edged tools, scythes and snathes, bolts, nuts and washers.
" of straw.	Spikes, nails, tacks, brads and springs.
Patent medicines and medicinal preparations not elsewhere specified.	Silk, woollen, worsted, and cotton embroideries, and tambour-work.
Oilcloths, of whatever material composed.	Silk twist, and twist composed of silk and mohair.
Salad oils, table oils, and linseed oils.	Silver and gold cloth, thread, and other articles embroidered with gold, or for embroidering.
Opium.	Skins, sheep, calf, goat, and chamois, dressed.
	Soap, perfumed or fancy.
	Stoves and all other iron castings.
	Toys.
	Thread, lace and insertions.
	Writing desks, fancy and ornamental cases and boxes, of whatever material.
	Woollen goods.

The 25 per cent. list included manufactures of leather, viz.: Boots and shoes: and harness and saddlery—and clothing or wearing apparel, made by hand or machinery.

Under the heading of "goods paying 15 per cent.," it was thus enacted : "All articles not hereinbefore enumerated as charged with specific or *ad valorem* duty, and not exempted from the payment of duty, shall be chargeable with a duty of 15 per cent. on the value thereof."

⁸⁵⁹ The Tariff of 1859 was a further carrying out of the aim and purpose of the movement begun in 1858. It is elsewhere given in full, and it will be observed, on comparing the two, that the principal difference between them lies in the advance of goods unenumerated, in 1859, to 20 per cent., instead of 15 per cent. as in 1858. This being the case, no 20 per cent. list appears in 1859. For reprinting in full the Tariff of 1859 is selected, it having been that under which manufacturing advanced in old Canada, during seven years continuously, until the change of 1866.

⁸⁶⁰ The great change of 1866 consisted in the reduction, to 15 per cent., of the goods which by the tariff of 1859 paid 20 per cent.; boots and shoes, harness and saddlery, and ready-made clothing, formerly 25 per cent., being placed at the same reduced figure. The Customs Act of December 13th, 1867, and that of April 29th, 1868, following Confederation, were a further carrying out of the purpose of that of 1866; as the tariff of 1859 was a further development of the movement of 1858. In the Act of 1866 appears a 15 per cent. list, which is almost a repetition of the 20 per cent. list of 1858. In that of 1867 the 15 per cent. list is dropped, and the enactment of 15 per cent. duty on all articles unenumerated is made to cover the ground intended. The same plan (the duty of 15 per cent. on all unenumerated articles) is continued in the tariff of 1868,

and no 15 per cent. *list* appears in the Act. For publication in full the tariff of 1868 is selected, it having been, with some alterations yet to be noticed, the system which has obtained in the Dominion for now more than ten years.

In the Customs and Excise Act of 1870 the principal changes made were these:—

The specific import duties imposed by the Act of 1868 on live animals, viz.: \$15 per head on horses; \$10 per head on horned cattle; \$2 per head on swine, and \$1 per head on sheep, were abolished, and in lieu thereof a uniform duty of 10 per cent. *ad valorem* was substituted.

Green fruits, hay, straw, bran, seeds not classed as cereals, vegetables, including potatoes and other roots, and plants, trees, and shrubs, were charged 10 per cent. import duty.

Vinegar and acetic acid were placed at 10 cents per gallon.

The import duty on manufactured tobacco and snuff was increased to 20 cents per lb., and 12½ per cent. *ad valorem*; and the duty on cigars was made 45 cents per lb.

Wines of all kinds were placed at 10 cents per gallon, and 25 per cent. *ad valorem*.

To the free list were added bookbinders' mill-boards and binders' cloth, iron wire, brass in strips, and iron in blooms and billets not puddled).

The following articles were struck from the free list, and left among unenumerated articles paying 15 per cent., viz.: Colours and other articles when imported by room-paper makers and stainers, to be used in their trade only (see free list of 1868); steam fire-engines imported by municipalities; "machinery when used in the original construction of mills or factories (not to include steam engines, boilers, water wheels, or turbines)"; gold and silver leaf; emery paper and emery cloth; sand paper and sand cloth, and platers' leaf (all thenceforth to pay 15 per cent.).

To meet revenue exigencies impending, *all* customs duties were increased by five per cent., or one-twentieth of their amount.

A drawback was allowed of the customs duties paid on iron and manufactures of iron used in building composite ships in Canada; also on tin plate used in making packages for articles exported.

The change of that year, however, which attracted most attention of all was the imposition of duties on certain natural products, as under, viz.:—

	\$ cts.
Coal and coke, per ton	0 50
Salt (except salt imported from the United Kingdom or any British Possession, or imported for the use of the Sea or Gulf fisheries, which shall be free of duty), per bushel of 56 lbs.	0 5
(Equal to 25 cents per barrel of 280 lbs.)	
Hops	per lb. 0 5
Rice	per lb. 0 1
Wheat	per bushel. 0 4
Peas and beans, barley, rye, oats, Indian corn, buckwheat, and all other grain, except wheat.....	per bushel. 0 3
Flour of wheat and flour of rye	per barrel. 0 25
Indian meal and oatmeal, and flour or meal of any other grain, except wheat and rye.....	per barrel. 0 15

By the Customs Act of the year following (1871), the duties on coal and coke, wheat, flour, salt, peas, beans, barley, rye, oats, Indian corn, buckwheat, and all other grain, and on Indian meal, oatmeal, and flour or meal of any other grain, were repealed; also the extra one-twentieth added to all duties in 1870. The duties on hops and rice were all allowed to remain.

The Governor in Council was authorized to place on the free list materials used in Canadian manufactures, and any machinery to be used in any Canadian

manufactory, on satisfactory evidence that like machinery is not then manufactured in Canada.

[For an account of the tea and coffee duties, as affected by the legislation of 1872 and 1874, see the chapter under that head.]

174 In 1874 (May 1st) the duty on articles unenumerated—15 per cent.—was raised to 17½ per cent., at which it now remains.

The import duty on foreign cigars was made 70 cts. per lb.; on green and Japan tea, 4 cents; black tea, 3 cents; green coffee, 2 cents; coffee, ground or roasted, 3 cents.

The customs' duty on alcohol, brandy, rum, gin, and whiskey was advanced from 80 cents to \$1; the excise duty on home-made spirits being at the same time advanced from 63 cents to 75 cents per wine gallon. Sweetened and perfumed spirits, imported, were raised from \$1.20 to \$1.50.

The import duty on manufactured tobacco and snuff, formerly 12½ per cent. and 20 cents per lb., was raised to 12½ per cent., and 25 cents per lb.

Wines of all kinds, containing less than 20 per cent. of alcohol, and not worth more than 40 cents per gallon, were placed at 30 cents import duty per gallon; all other wines, except sparkling, 60 cents; and sparkling wines, in bottles, at the rate of \$1.25 per gallon.

A number of articles, some before unenumerated, and paying 15 per cent., and others in the free list, were transferred to the 10 per cent. list; for which see the official tariff schedules now in force. A number of ships' materials, and iron of certain descriptions, (for which see the same) were taken from the free list and made to pay 5 per cent. In the free list the words "woods when chiefly used in dyeing," were altered to "woods unmanufactured, when chiefly used in dyeing." Wool waste and flax seed were put in the free list.

77 By the Customs and Excise Act of February 20th, 1877, the import duty on cigars was raised to 50 cents per lb., and 20 per cent. *ad valorem*.

Tea—Green and Japan, was placed at 6 cents; and black at 5 cents per lb.

Cologne water and perfumed spirits, in small flasks or bottles, 25 per cent.

Malt, import duty, 2½ cents per lb.

The import duty on refined petroleum, and all other bituminous oils, and on crude petroleum, was reduced to 6 cents per wine gallon; the Excise duty of 5 cents on the home manufacture being at the same time abolished.

Ale, beer, and porter, which under the Act of 1868, paid 10 per cent. *ad valorem*, with a specific duty besides of 7 cents per gallon in bottles, and 5 cents per gallon in casks, were charged in lieu of these duties 18 cents and 12 cents per gallon, respectively.

Cotton thread, in hanks, coloured and unfinished, numbers three and four-ply—white—not under number twenty yarn; cotton warp, not coarser than number forty; cotton thread on spools; machine twist and silk twist, and linen machine thread, which in 1874 were changed from 15 per cent. to 10 per cent., were put back again among articles unenumerated, now paying 17½ per cent.

Cotton thread, in hanks, coloured and unfinished, number six ply—white—not under number twenty yarn, were taken from the Free List and charged 10 per cent.

Tubes and piping, of brass, copper, or iron, drawn, were taken from the Free List and charged 17½ per cent., with provision for drawback of duty when actually used in the manufacture of boilers.

By the Malt Act of 1878, the 2½ cents import duty on malt was reduced to 2 cents, the same as the Excise duty.

78 The enumeration of these changes brings us to the Customs Tariff of Canada as it now stands, which is given in full in subsequent pages.

TARIFF OF 1859 (OLD CANADA).

SCHEDULE.

TABLE OF DUTIES OF CUSTOMS INWARDS

The following goods shall be chargeable with duty according to the value thereof, at the rates hereinafter mentioned:—

Goods paying One Hundred per cent.

Brandy,

Gin,

Cordials,

Rum,

Spirits and strong waters, including Spirits of Wine, and Alcohol not being Whiskey.

Goods paying Forty per cent. from 1st June, 1859, to 30th June, 1860, both days inclusive.

- “ Thirty-five per cent. from 1st July, 1860, to 30th June, 1861, both days inclusive.
- “ Twenty-five per cent. from 1st July, 1861, to 30th June, 1862, both days inclusive.
- “ Fifteen per cent. upon, and after the 1st July, 1862.

The present duties remain in force until the end of May, 1859.	Sugar, refined, whether in loaves or lumps, can- died, crushed, or in any other form; White Bas- tard sugar or other sugar equal to refined in quality.	40 per ct.
		35 "

Goods paying Forty per cent.

Cigars.

Goods paying Thirty per cent. from 1st June, 1859, to 30th June, 1860, both days inclusive.

“ Twenty-five per cent. from 1st July, 1860, to 30th June, 1861, both days inclusive.
 “ Fifteen per cent. from 1st July, 1861, to 30th June, 1862, both days inclusive.
 “ Ten per cent. upon, from and after the 1st July, 1862.

The present duties } Sugar, being neither refined, nor White Bastard, { 30 per ct.
 remain in force } nor other sugar equal to refined in quality. { 25 " "
 until the end of } Molasses. { 15 " "
 May, 1859. { 10 " +

* That is—40 per cent. the first year, 35 the second, 25 the third, and 15 the fourth.
 † That is—30 per cent. the first year, 25 the second, 15 the third, and 10 the fourth.

† That is—30 per cent. the first year, 25 the second, 15 the third, and 10 the fourth.

Goods paying Fifteen per cent. from 1st January, 1860, to 31st December, 1861, both days inclusive.

“ Ten per cent. from 1st January, 1862, to 31st December, 1862, both days inclusive.

“ Five per cent. upon, from and after the 1st January, 1863.

The present duties remain in force until the end of the year 1859. $\left\{ \begin{array}{l} 15 \text{ per ct.} \\ 10 \text{ " "} \\ 5 \text{ " "} \end{array} \right.$

Goods paying Thirty per cent.

Almonds, Walnuts and Filberts.
 Ginger, Pimento, and Pepper, ground.
 Mace, Nutmegs and Cinnamon.
 Nuts of all kinds.
 Patent Medicines, and Medicinal preparations not elsewhere specified.
 Spices, ground.
 Snuff.
 Wines of all kinds.
 Currants.
 Dried Fruit.
 Figs.
 Coffee, ground or roasted.
 Blacking.
 Tobacco, manufactured.
 Soap.
 Starch.
 Ale, Beer and Porter.

Goods paying Twenty-five per cent.

Manufactures of Leather, viz.:
 Boots and Shoes.
 Harness and Saddlery.
 Clothing or wearing apparel made by hand or sewing machine.

Goods paying Fifteen per cent.

Book, Map and News-printing Paper.

Goods paying Ten per cent.

Anchors, 6 cwt. and under.
 Books, printed; periodicals and pamphlets, not being reprints of British copy-rights, nor blank account books, or copy books, or books to be written or drawn upon; and excepting, also, Bibles, Testaments, Prayer Books, and Devotional Books.
 Brass in bars, rods or sheets.
 Brass or Copper Wire and Wire Cloth.
 Cameos and Mosaics, real or imitation, when set in gold, silver, and other metal.
 Canada Plates, Tinned Plates, Galvanized Iron, and Sheet Iron.
 Copper in bars, rods, bolts or sheets.

* That is—15 per cent. the first year, 10 the second, and 5 the third.

Silk Twist for hats, boots and shoes.
 Iron, Bar, Rod or Hoop.
 " Nail and Spike Rod.
 " Hoop or Tire for driving wheels of locomotives, bent or welded.
 " Boiler Plate.
 " Railroad Bars, Wrought Iron Chains and Spikes.
 " Rolled Plate.
 " Wire.
 Jewellery and Watches.
 Lead in sheets.
 Maps, Charts and Atlases
 Sails, ready-made.
 Spirits of Turpentine.
 Steel, wrought or cast.
 Cotton Candle Wick, Cotton Yarn and Cotton Warp.
 White Lead, dry.
 Plaster of Paris, ground and calcined.
 Hydraulic Cement, ground or calcined.
 Red Lead.
 Litharge.
 Phosphorus.
 Medicinal Roots.
 Drain Pipes for agricultural purposes.
 Engravings and Prints.
 Straw, Tuscan and Grass Fancy Plaits.
 Tin, granulated or bar.
 Tubes and Piping, of copper, brass or iron, when drawn.
 Zinc or Spelter, in sheet.
 Locomotive and Engine Frames, cranks, crank axles, railway car and locomotive axles, piston rods, guide and slide bars, crank pins, connecting rods, steam-boat and mill shafts and cranks forged in the rough.

Goods paying Twenty per cent.

ALL ARTICLES NOT HEREINAFTER ENUMERATED AS CHARGED WITH AN AD VALOREM DUTY, OR HEREINAFTER CHARGED WITH A SPECIFIC DUTY, OR DECLARED FREE OF DUTY, SHALL BE CHARGEABLE WITH A DUTY OF TWENTY PER CENT. ON THE VALUE THEREOF.

Goods paying Specific Duties.

Whiskey of any strength not exceeding the strength of proof by Sykes' hydrometer shall be chargeable with a duty of eighteen cents per gallon, and so in proportion for any greater strength or less quantity than a gallon.

Table of Free Goods.

Acids of every description, except Vinegar.	Alum.
Agricultural Societies—seeds of all kinds, farming utensils and implements of husbandry, when specially imported by, for the encouragement of agriculture	Anatomical preparations.
	Anchors, over 6 cwt.
	Animals of all kinds.
	Antimony.
	Antiquities, collections of.

Apparel, wearing and other personal effects, and implements of husbandry, (not merchandise) in actual use of persons coming to settle in the Province and accompanying the owner.

Apparel, wearing, of British subjects dying abroad.

Argol.

Arms for the Army or Navy and Indian Nations, providing the duty otherwise payable thereon would be paid or borne by the Treasury of the United Kingdom or of the Province.

Ash, Pot, Pearl and Soda.

Bark, Tanners'.

Bark, used solely in dyeing.

Barley, except Pot and Pearl.

Barley Meal.

Beans.

Bean Meal.

Bear and Bigg.

Bear and Bigg Meal.

Berries, used solely in dyeing.

Bibles, Testaments, Prayer-Books, and Devotional Books.

Bleaching Powder.

Bolting Cloths.

Borax.

Bookbinders' tools and implements.

Books, Maps and Charts, imported, not as merchandise, but as the personal Effects of persons arriving in Canada to become *bonâ fide* residents of the Province.

Bottles containing Wine, spirituous or fermented Liquors of officers' mess.

Brandy imported for officers' mess.

Bran and Shorts.

Brimstone.

Bristles.

Broom Corn.

Buckwheat.

Buckwheat Meal.

Bulbs and roots other than Medicinal.

Bullion.

Burrstones, wrought or unwrought, but not bound up into Mill-stones.

Butter.

Coin and Bullion.

Cabinets of Coins.

Cables, Iron chain over $\frac{3}{4}$ of an inch diameter.

Cables, Hemp.

“ Grass.

Carriages of travellers, and carriages employed in carrying merchandise (Hawkers and Circus Troupes excepted).

Casks, Ships' water, in use.

Caoutchouc or Indian Rubber, and Gutta Percha, unmanufactured.

Cement, Marine or hydraulic, unground. Charitable Societies—donations of clothing for gratuitous distribution by any charitable society.

Cheese.

Clothing for the army or navy, or Indian Nations, or for gratuitous distribution by any charitable society.

Coal.

Cochineal.

Coke.

Commissariat Stores.

Copperas.

Corkwood or the bark of Corkwood tree.

Corn, Indian.

Cotton and Flax-waste.

Cotton Wool.

Cream of Tartar in Crystals.

Diamonds and Precious Stones.

Drugs used solely in dyeing.

Dye stuffs, viz.: Bark, Berries, Drugs, Nuts, Vegetables, Woods, and extract of Logwood.

Earths, Clays, and Ochres, dry.

Eggs.

Emery.

Emery, Glass and Sand-paper.

Felt hat bodies, and Hat Felt.

Firebrick.

Firewood.

Fish.

“ Oil, in its crude or natural state.

“ Products of, unmanufactured.

Fishing Nets and Seines.

Fish Hooks, Lines and Fish Twines.

Flax, Hemp and Tow, undressed.

Flour.

Fruits, Green.

Fruits, dried, the growth of the United States only, while the Reciprocity Treaty is in force.

Furs, Skins, Pelts, or Tails undressed, when imported directly from the United Kingdom or British North American Provinces, or from the United States, while the Reciprocity Treaty is in force.

Gems and Medals.

Gold Beaters' Brim Moulds and Skins.

Gravels.

Grains—Barley and Rye.

Beans and Peas.

Bear and Bigg.

Bran and Shorts.

Buckwheat.

Indian Corn.

Oats.

Wheat.

Meal of above Grains.

Grindstones, wrought or unwrought.

Gums and Rosins, in a crude state.

Gypsum or Plaster of Paris, ground or unground, but not calcined.	enware Jars, Glass Jars, Bottles, and Barrels containing Grain, Seeds, and Peas.
Grease and Scraps.	Pig Iron, Pig Lead, and Pig Copper.
Hams.	Pitch and Tar.
Hair, Angola, Goat, Thibet, Horse or Mohair, unmanufactured.	Philosophical Instruments and Apparatus, Globes.
Hemp.	Plants, Shrubs, and Trees.
Hides.	Printing Ink and Printing Presses.
Horns.	Provisions for Army or Navy, or Indian Nations.
Househöld Furniture and Effects, that have been in actual use for one month or more, of persons coming to settle in the Province, and in charge of the owner.	Rags.
Household Effects, personal, not merchandise, of subjects of Her Majesty, domiciled in Canada, but dying abroad.	Resin and Rosin.
Indigo.	Rice.
Inventions and Improvements in the Arts, Models or Patterns of, provided that no article shall be deemed a model which can be fitted up for use.	Sail Cloth.
Junk and Oakum.	Sal Soda.
Lard.	Sal Ammoniac.
Lime, the produce of British North America Provinces only.	Salt.
Machinery, Models and Patterns of, provided the same be not put to actual use.	Seeds, for Agricultural, Horticultural or Manufacturing purposes only.
Manilla Grass.	Ships' Blocks.
Manures of all kinds.	Binnacle Lamps.
Marble in blocks or slabs, unpolished.	Bunting.
Meats, fresh, smoked and salt.	Canvas, Sail, Nos. 1 to 6.
Menageries—horses, cattle, carriages and harnesses of, subject to Regulations by the Governor in Council.	Compasses.
Military Clothing for Her Majesty's troops or militia.	Dead Eyes.
Military Stores and Materials for Military Clothing imported for the use of the Provincial Militia, under such restrictions as may be passed by the Governor in Council.	Dead Lights.
Mosses and Sea Grass, for Upholstery purposes.	Deck Plugs.
Musical Instruments for Military Bands.	Shackles.
Nitre or Saltpetre.	Sheaves.
Oakum.	Signal Lamps.
Oils—Cocoa Nut, Pine and Palm, in their crude, unrectified, or natural state.	Travelling Trucks.
Oil-cake or Linseed-cake.	Cordage, which upon importation shall have paid the duty of customs, shall be entitled to drawback under the 8th sec. 22 Vict., ch. 76, when applied to ship building purposes, and under such Regulations as the Governor in Council may make.
Ordnance Stores.	Ships' Water Casks in use.
Ores, of all kinds of Metals.	Silk Felt Hats.
Osier or Willow, for Basketmakers' use.	Soda Ash.
Packages of all kinds, in which goods are usually imported, except the following, viz.: Spirit, Wine, Oil, Beer, Cider, and other casks for the containing of liquid, Baskets of every description, Trunks, Snuff Jars, Earth-	Sago Flour.
	Specimens of Natural History, Mineralogy or Botany.
	Stone, unwrought.
	Slate.
	Stereotype Blocks, for printing purposes.
	Statues, Busts, and Casts, of marble, bronze, alabaster, or plaster of Paris, Paintings and Drawings as Works of Art, Specimens of Sculpture, Cabinets of Coins, Medals, Gems, and all Collections of Antiquities.
	Sulphur or Brimstone.
	Tin and Zinc or Spelter, in block or pig.
	Tallow.
	Teasels.
	Timber and Lumber of all kinds, round, hewed, sawed, unmanufactured in whole or in part.

Tobacco, unmanufactured.	all kinds, imported for Officers' Mess, and the packages containing the same.
Tools and Implements of Trade of Handicraftsmen arriving in Canada, when accompanied into the Province by the actual settler, and brought in by such settler for his own use, and not for sale.	Wood for hoops, when not notched.
Treenails.	Woods of all kinds.
Turpentine, other than Spirits of Turpentine.	Wool.
Type Metal, in blocks or pigs.	All importations for the use of Her Majesty's Army and Navy serving in Canada; or for the public uses of the Province.
Varnish, bright and black, for shipbuilders, other than Copal, Carriage, Shell-lac, Mastic, or Japan.	<i>Table of Prohibitions;</i> The following articles are prohibited to be imported under a penalty of fifty pounds, together with the forfeiture of the parcel or package of goods in which the same may be found:—
Vegetables, not elsewhere specified.	Books, Drawings, Paintings, and Prints of an immoral or indecent character.
Vehicles of Travellers, except those of Hawkers and Pedlars.	Coin, base or counterfeit.
Water Lime, unground.	
Wine, Spirits, and Fermented Liquors of	

CANADIAN TARIFF OF 1868.

2. *In lieu and instead of the duties of Customs imposed by the Act hereinbefore cited, there shall be raised, levied, collected and paid, upon the goods enumerated in Schedules A and B to this Act, imported into Canada or taken out of Warehouse for consumption therein, the several duties of Customs respectively set forth and described in the said Schedules A and B, the duty of fifteen per centum ad valorem being payable upon all goods not charged with any duty, and not declared free of duty.*

SCHEDULE A.

GOODS PAYING SPECIFIC DUTIES.

		Duties.
		\$ cts.
Animals, viz :—		
Horses	- - - - -	Per Head 15 00
Horned Cattle	- - - - -	" 10 00
Swine	- - - - -	" 2 00
Sheep	- - - - -	" 1 00
Acid—Sulphuric	- - - - -	Per lb. 0 02
Butter	- - - - -	" 0 04
Cigars :—Value not over \$10 per Mille	- - - - -	Per Mille. 3 00
Do over \$10 and not over \$20	- - - - -	" 4 00
Do over \$20 and not over \$40	- - - - -	" 5 00
Do over \$40	- - - - -	" 6 00
Cheese	- - - - -	Per lb. 0 03
Coffee, green	- - - - -	" 0 03
Do roasted or ground	- - - - -	" 0 04
Chicory or other root or vegetable used as Coffee, raw or green	- - - - -	" 0 03
Chicory, kiln-dried, roasted or ground	- - - - -	" 0 04
Fish, salted or smoked	- - - - -	" 0 01
Lard and Tallow	- - - - -	" 0 01
Meats, fresh, salted or smoked	- - - - -	" 0 01
Malt	- - - - -	Per Bushel 0 40
Oils, viz :—		
Coal and Kerosene, distilled, purified and refined	- - - - -	Per Gallon 0 15
Naphtha, Benzole and Refined Petroleum	- - - - -	" 0 15
Products of Petroleum, coal, shale and lignite, not otherwise specified	- - - - -	" 0 10
Crude Petroleum	- - - - -	" 0 06
Soap, Common	- - - - -	Per lb. 0 01
Starch	- - - - -	" 0 02
Spirits and strong waters, viz :—		
Brandy, Gin, Rum, Whiskey, Spirits of Wine, Alcohol Bitters containing Spirit, Vermouth and other Spirituous Liquors of whatever strength, not otherwise specified,		

on every gallon of the strength of Proof of Sykes' Hydrometer, and so in proportion for any greater strength, and for every less quantity than a gallon	- - - - -	0 80
Cordials	- - - - -	Per Gallon 1 20
Perfumed spirits	- - - - -	" 1 20
Tinctures	- - - - -	" 0 63

SUGAR AND MOLASSES.

Sugar:—All Sugar equal to, or above No. 9, Dutch Standard, twenty-five per centum *ad valorem*, and a specific duty of one cent per lb.

Below No. 9, Dutch Standard, twenty-five per centum *ad valorem*, and a specific duty of three-fourths of one cent per lb.

Cane Juice, Syrup of Sugar or of Sugar Cane, Syrup of Molasses or of Sorghum, Melado, Concentrated Melado, or Concentrated Molasses, twenty-five per centum *ad valorem*, and a specific duty of five-eighths of one cent per lb.

Sugar Candy, brown or white, and Confectionery, twenty-five per centum *ad valorem*, and a specific duty of one cent per lb.

Molasses, if used for refining purposes, or for the manufacture of sugar per 100 lbs. 0 73

Molasses, if not so used, twenty-five per centum *ad valorem*.

SCHEDELE B.

GOODS PAYING TWENTY-FIVE PER CENTUM AD VALOREM:—

Cassia, ground.

Cinnamon, ground.

Ginger "

Mace.

Nutmegs.

Pepper, ground.

Perfumery, not otherwise specified.

Perfumed and fancy Soaps.

Pimento, ground,

Playing Cards,

Proprietary Medicines, commonly called Patent Medicines, or any Medicine or Preparation of which the recipe is kept secret, or the ingredients whereof are kept secret, recommended by advertisement, bill or label for the relief or cure of any disorder or ailment.

GOODS PAYING TEN PER CENTUM AD VALOREM:—

Sole and Upper Leather.

GOODS PAYING FIVE PER CENTUM AD VALOREM:—

Books, periodicals and pamphlets, printed,—not being foreign reprints of British Copyright Works, nor blank account books, nor copy books, nor books to be written or drawn upon, nor reprints of books printed in Canada, nor printed sheet music.

Iron—viz:—Bar, Rod, Hoop, and Sheet.
 Canada plates and tinned plates.
 Nail and Spike Rod, round, square and flat.
 Rolled plate and Boiler plate.
 Wire.

Type.

GOODS PAYING AD VALOREM AND SPECIFIC DUTIES.

Ale, Beer and Porter, ten per centum *ad valorem* and a specific duty of five cents per Gallon in Casks, and seven cents per Gallon in bottles. (5 quart and 10 pint bottles to be held to contain a gallon.)

Tea, Black, fifteen per centum *ad valorem*, and a specific duty of three cents and one half of a cent per lb.

Do. Green, including Japan, fifteen per centum *ad valorem*, and a specific duty of seven cents per lb.

Tobacco, manufactured, except Cigars, and including Snuff, five per cent. *ad valorem*, and a specific duty of fifteen cents per lb.

Wines of all kinds, including Ginger, Orange, Lemon, Gooseberry, Strawberry, Raspberry, Elder and Currant Wines, twenty per centum *ad valorem*, and a specific duty of ten cents per gallon. (5 quart and 10 pint bottles to be held to contain a gallon.)

The following packages, that is to say:—Bottles, Jars, Demijohns, Brandy Casks, Barrels or Packages in which Spirituous Liquors, Wines and Malt Liquors are contained, and Carboys containing Sulphuric Acid, and all goods not enumerated in any of the Schedules to this Act as charged with any other duty, and not declared to be free of duty, shall be charged with a duty of Customs of fifteen per centum *ad valorem*.

SCHEDULE C.

FREE GOODS.

ARTS AND SCIENCE :

Anatomical preparations.

Botany, specimens of,

Cabinets of Antiquities.

“ Coins.

“ Gems.

“ Medals.

Drawings, not in oil.

Gems.

Medals.

Mineralogy, specimens of.

Models.

Natural History, specimens of.

Sculpture, specimens of.

WORKS OF ART, VIZ :

Busts—Natural size, not being casts nor produced by any mere mechanical process.

Casts—As models for the use of schools of design.

Paintings—In oil, by artists of well

known merit, or copies of the old masters by such artists.

Statues—Of bronze, marble, or alabaster, natural size.

DRUGS, DYE STUFFS, OILS AND COLOURS, NOT ELSEWHERE SPECIFIED, VIZ :

Acids of every description, except Acetic and Sulphuric acid and Vinegar.

Alum.

Antimony.

Argol.

Bark, when chiefly used in dyeing.

Barilla.

Berries, when chiefly used in dyeing.

Borax.

Bleaching Powders.

Brimstone in roll or flour.

Colours and other articles, when imported by room paper makers and stainers, to be used in their trade only, viz :

Bichromate of Potash.

Blue Black.	Cotton Waste.
British Gum.	Cotton Wool.
Chinese Blue.	Drain tiles.
Lakes, scarlet and morone, in pulp.	Duck for belting and hose
Paris and permanent greens.	Emery paper and emery cloth.
Satin and fine washed white.	Electrotype Blocks, for printing purposes,
Sugar of Lead.	Farming implements and utensils, when imported by Agricultural Societies for the encouragement of Agriculture.
Ultra Marine.	Felt, for hats and boots.
Umber, raw.	Fire Brick.
Cream of Tartar, in Crystals.	Fire Engines—Steam—when imported by the Municipal Corporations of Cities, Towns and Villages, for the use of such Municipalities.
Drugs, when chiefly used in dyeing.	Fish hooks, Nets and Seines, Lines and Twines.
Indigo.	Flax Waste.
Kelp.	Glass paper and Glass cloth.
Kryolite.	Gold Beaters' Skin.
Metallic Oxides, dry, ground or unground, washed or unwashed, not calcined.	Gold Leaf.
Nitre.	Hoop skirt manufacture, the following ar- ticles for, Crinoline thread for cover- ing Crinoline wire, clasps of tin and brass, slides, spangles and slotted tapes, and flat or round wire uncov- ered.
Nuts, when chiefly used in dyeing.	Junk.
Ochres, dry, ground, or unground, washed or unwashed, not calcined.	Linen Machine Thread.
Oils, Cocoa Nut, Pine and Palm, in their natural state.	Lithographic Stones.
Phosphorus.	Lumber, plank and sawed, of mahogany, rosewood, walnut, cherry and chest- nut, and pitch pine.
Red lead, dry.	Machine Silk Twist.
Roots, medicinal, in their natural state.	Machinery, when used in the original con- struction of Mills or Factories, not to include Steam Engines, Boilers, Water Wheels, or Turbines.
Sal Ammoniac.	Nails—Composition.
Sal Soda.	Nails—Sheathing.
Saltpetre.	Oakum.
Soda Ash.	Oil Cake.
Soda, Caustic.	Philosophical instruments and apparatus, including globes, when imported by and for the use of, Colleges and Schools, Scientific or Literary Societies.
Soda, Nitrate of	Platers' Leaf.
Soda, Silicate of	Printing Ink.
Sulphur in roll or flour.	Printing Presses, except Portable hand- printing presses.
Vitriol, blue.	Prunella.
Vegetables, when chiefly used for dyeing.	Plush, for hatters' use.
White lead, dry.	Rags.
Whiting or whitening.	Sand paper and Sand cloth.
Woods, when chiefly used in dyeing.	Ships' Binnacle Lamps.
Zinc, white, dry.	“ Blocks and patent bushes for blocks.
MANUFACTURES AND PRODUCTS OF MANU- TURES :	“ Bunting.
Anchors.	“ Cables, iron chain, over one-half of an inch, shackled or swivelled, or not.
Ashes, Pot, Pearl and Soda.	
Bread and biscuit from Great Britain and the B. N. A. Provinces.	
Bolting, cloth.	
Book-binders' tools and implements.	
Brim moulds for gold beaters.	
Burrstones.	
Candle wick, cotton.	
Cement, Marine, unground.	
Cement, Hydraulic, do.	
Church Bells.	
Clothing—donations of, for charitable in- stitutions.	
Communion Plate.	
Cocoa Paste, from Great Britain and the B. N. A. Provinces.	
Coin and Bullion, except United States silver coin.	
Cotton Netting, for India Rubber Shoes.	

Ships' Compasses.

- " Dead Eyes.
- " Dead Lights.
- " Deck Plugs.
- " Knees, iron.
- " Masts or parts of, iron.
- " Pumps and pump gear.
- " Riders, iron.
- " Shackles.
- " Sheaves.
- " Signal Lamps.
- " Steering apparatus.
- " Travelling Trucks.
- " Wedges.
- " Wire-rigging.

And the following articles, when used for ships and vessels only, viz. :

Cables, hemp, and grass.

Cordage.

Sail cloth, or canvas, from No. 1 to 6.

Varnish, black, and bright.

Silver Leaf.

Spikes—composition.

Straw Plaits, Tuscan and Grass, fancy.

Stereotype Blocks for printing purposes.

Treenails.

Twists, silk, for hats, boots and shoes.

Veneering of wood or ivory.

Weaving or tram silk, for making elastic webbing,

Weaving or tram cotton, for making elastic webbing.

Wire cloth, of brass and copper.

Woollen netting, for India-rubber shoes.

METALS—

Brass—Bar, rod, sheet and scrap.

Cranks for Steamboats, forged in the rough.

Do Mills, do do

Copper, in pig, bars, rods, bolts and sheets, and sheathing.

Iron of the descriptions following :—

Scrap, galvanized or pig.

Puddled, in bars, blooms and billets.

Bolts and Spikes, galvanized.

Locomotive Engine Frames, Axles, Cranks,

Hoop Iron or Steel for tires of wheels, bent and welded.

" Crank Axles, Piston Rods, Guide and Slide Bars, Crank Pins, Connecting Rods.

Lead in sheet or pig.

Litharge.

Railroad Bars, and frogs, wrought iron or steel Chairs, wrought iron or steel

Fish Plates, and Car Axles.

Shafts for Mills and Steamboats, in the rough.

Spelter, in blocks, sheets or pig.

Steel, wrought or cast in bars and rods.

" plates cut to any form, but not moulded.

Tin, in bar, blocks, pig or granulated.

Tubes and piping—of brass, copper or iron, drawn.

Type Metal, in blocks or pigs.

Wire, of brass or copper, round or flat.

Yellow Metal, in bolts, bars and for sheathing.

Zinc in sheets and blocks and pigs.

NATURAL PRODUCTS :

Bristles,

Broom Corn.

Bulbs.

Caoutchouc, unmanufactured.

Clays.

Coal and Coke.

Cocoa, bean and shell.

Corkwood.

Corkwood Bark.

Diamonds, unset.

Earths.

Eggs.

Emery.

Flour, Wheat and Rye.

Fibre, Mexican.

Fibre, vegetable, for manufacturing purposes.

Fibrilla.

Flax, undressed.

Fire Clay.

Fire Wood.

Fish, fresh, not to include Oysters or Lobsters in Tins or Kegs.

Fish bait.

Furs, undressed.

Grain of all kinds.

Gravels.

Grease and Grease Scrap.

Gum Copal.

Gutta Percha, unmanufactured.

Gypsum, not ground nor calcined.

Hair, Human, Goat, Angola, Thibet, Horse, Hog and Mohair, unmanufactured.

Hay.

Hemp, undressed.

Hides.

Hops.

Horns.

Indian Corn.

Indian Meal.

India Rubber, unmanufactured.

Manilla Grass.

Manures.

Marble in blocks unwrought, or sawn on two sides only, or slabs sawn from such blocks, having at least two edges unwrought.

Moss for Upholstery purposes.

Ores of Metals of all kinds.

Osiers.

Pelts.

Pipe Clay.
 Pitch.
 Plants.
 Plaster of Paris, not ground nor calcined.
 Precious Stones, unset.
 Rattan for chair makers.
 Roots.
 Rosin.
 Salt.
 Sand.
 Sea Grass.
 Seeds for agricultural, horticultural or manufacturing purposes.
 Shrubs.
 Skins, undressed.
 Slate.
 Stone, unwrought.
 Tails, undressed.
 Tanner's Bark.
 Tampico, white and black.
 Tar.
 Teasels.
 Tobacco, unmanufactured.
 Tow, undressed.
 Trees.
 Turpentine, other than spirits of.
 Vegetables, culinary.
 Vegetable fibres.
 Whale Oil, in the casks from on ship-board and in the condition in which it was first landed.
 Willow for basket-makers.
 Wood of all kinds, wholly unmanufactured.
 Wool.

SPECIAL EXEMPTIONS FROM DUTY :—
 Apparel, wearing, of British Subjects dying abroad but domiciled in Canada.

Articles by and for the use of the Governor-General.
 Articles for the public uses of the Dominion.
 Articles for the use of Foreign Consuls-General.
 Army and Navy, for the use of,—

Arms,
 Clothing,
 Musical Instruments for Bands,
 Military Stores.

Settlers' Effects of every description, in actual use, not being merchandise, brought by persons making oath that they intend becoming permanent settlers within the Dominion.

UNDER REGULATIONS AND RESTRICTIONS TO BE PRESCRIBED BY THE MINISTER OF CUSTOMS.
 Carriages of travellers and carriages laden with merchandise, and not to include circus troupes, nor hawkers.

Locomotives and railway passenger, baggage and freight cars, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States.
 Menageries, horses, cattle, carriages and harnesses of.
 Travellers' baggage.

SCHEDULE D.

The following goods, when the growth and produce of any of the British North American Provinces, may be imported free of duty, viz :
 Animals of all kinds.
 Fresh, smoked and salted meats.
 Green and dried fruits.
 Fish of all kinds.
 Products of fish and of all other creatures living in water.
 Poultry.
 Butter.
 Cheese.
 Lard.
 Tallow.
 Timber and lumber of all kinds, round, hewed, sawed, but not otherwise manufactured in whole or in part.
 Fish oil.
 Gypsum, ground or unground.

SCHEDULE E.

The following articles shall be prohibited to be imported under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of goods in which the same may be found, viz :

Books, Printed Papers, Drawings, Paintings, Prints, and Photographs, of a treasonable or seditious, or of an immoral or indecent character.

Coin, base or counterfeit.

SCHEDULE F.

EXPORT DUTIES.

Shingle Bolts, per cord of 128 cubic feet...	\$1 00
Stave Bolts "	" 1 00
Oak Logs ...	per M.. 2 00
Spruce Logs	" ...1 00
Pine Logs	" ..1 00

CUSTOMS TARIFF OF THE DOMINION OF CANADA.

*(From Official Copies of various Acts and portions of Acts, now in force.)**

SCHEDULE A.

GOODS PAYING SPECIFIC DUTIES.

Acid, Sulphuric	per lb.	\$0 0½
", Acetic.....	Imperial gallon	0 12
Ale, Beer and Porter, when imported in bottle (6 quart and 12 pint bottles, to be held to contain an Imperial gallon).....		0 18
Ale, Beer and Porter, when imported otherwise than in bottle.....		0 12
Butter	per lb.	0 04
Cheese.....		0 03
Chicory, or other root or vegetable, and used as coffee, raw or green:		
Chicory, kiln-dried, roasted or green.....	per lb.	0 03
" ground "		0 04
Coffee—Green		0 02
Coffee—Ground or roasted		0 03
Fish—Salted or smoked, except as provided by the Washington Treaty...		0 01
Fruits, preserved in brandy or other spirits	Imperial gallon	1 80
Hops	per lb.	0 05
Lard and tallow.....		0 01
Meats, fresh, salted or smoked.....		0 01
Malt		0 02
Oils, viz.: Coal and Kerosene, distilled, purified and refined, Naphtha, Benzole and Petroleum, products of Petroleum, coal, shale and lignite, not otherwise specified, and crude Petroleum	per wine gallon	0 06
Rice	per lb.	0
Soap—Common		0 01
Starch.....		0 02
Spirits and strong waters, viz.: Spirits and strong waters not having been sweetened or mixed with any article, so that the degree of strength thereof cannot be ascertained by Sykes' hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for every greater or less quantity than a gallon, namely: Brandy, Geneva, Alcohol, Rum, Gin, including Old Tom, Whiskey, and unenumerated articles of like kinds	Imperial gallon	1 20
Other spirits, being sweetened or mixed, so that the degree of strength cannot be ascertained as aforesaid, namely: Rum—Shrub, Cordials, Scheidam, Schnapps, Tafia Bitters, and unenumerated articles of like kind		1 80
Cologne Water and perfumed spirits, not in flasks.....		1 80
Unenumerated Spirits and strong waters imported into Canada, mixed with any ingredient or ingredients, and although thereby coming under the denomination of Proprietary Medicines, Tinctures, Essences, Extracts, or any other denomination, shall be, nevertheless, deemed "Spirits or Strong Waters," and subject to duty as such...	per Imperial gallon	1 80

* Not in force on and after 15th March, 1879, when the new tariff took effect.

Tea, green, or Japan	per lb.	\$0 06
Tea, black	per lb.	0 05
Vinegar.....	per Imperial gallon	0 12
Wines of all kinds, including Ginger, Orange, Lemon, Gooseberry, Strawberry, Elder and Currant Wines, containing less than 20 per cent. of alcohol, and not worth more than 48 cents per gallon (6 quart and 12 pint bottles to be held to contain an Imperial gallon) per Imp. gal.		0 36
Wines—all other, except Sparkling, imported in wood...per Imperial gal.		0 72
Wines imported in bond, except Sparkling wines (6 quart and 12 pint bottles to be held to contain an Imperial gallon) per dozen quart bottles	per dozen	1 50
Wines—Sparkling (6 quart and 12 pint bottles, to be held to contain an Imperial gallon)	per dozen	3 00

In computing the worth of all wines, there shall be included the cost of all bottling, corking, wiring, labelling, and of the materials used therein, and all other expenses incurred prior to actual shipment, except the cost of bottles and packages, which shall remain subject to the duty of $17\frac{1}{2}$ per centum *ad valorem*.

Sugar and Molasses.

Sugar.—All sugar above No. 13, Dutch standard, 25 per cent. *ad valorem*, and a specific duty of one cent per pound.

Sugar equal to No. 9. and not above No. 13, [Dutch standard, 25 per cent. *ad valorem*, and a specific duty of three-fourths of one cent per pound.

Sugar, below No. 9, Dutch standard, 25 per cent. *ad valorem*, and a specific duty of half of one cent per pound.

Cane Juice, syrup of sugar, or the sugar cane, syrup of molasses, or of sorghum, 25 per cent. *ad valorem*, and a specific duty of five-eighths of one cent per pound.

Melado, concentrated melado, or concentrated molasses, 25 per cent. *ad valorem*, and a specific duty of three-eighths of one cent per pound.

Sugar Candy, brown or white, and confectionery, 25 per cent. *ad valorem*, and a specific duty of one cent per pound.

Molasses, if used for refining purposes, or for the manufacture of sugar, per 100lbs, \$0 73.

Molasses, if not so used, 25 per cent. *ad valorem*.

SCHEDULE B.

GOODS PAYING 25 PER CENTUM AD VALOREM.

Cologne Water and Perfumed Spirits when in flasks or bottles not weighing more than 4 ounces.

Cassia, ground.

Cinnamon, ground.

Ginger, ground.

Mace.

Nutmegs.

Pepper, ground.

Perfumery, not otherwise specified.

Perfumed and Fancy Soaps.

Pimento, ground.

Playing Cards.

Proprietary Medicines, commonly called Patent Medicines, or any medicine or preparation of which the recipe is kept secret, or the ingredients whereof are kept secret, recommended by advertisement, bill or label, for the relief or cure of any disorder or ailment.

GOODS PAYING 10 PER CENTUM AD VALOREM.

Animals of all kinds, except such as shall be imported for the improvement of stock, which shall be admitted free of duty under regulations to be made by the Treasury Board, and approved by the Governor in Council.

Bran.

Cotton netting for India rubber shoes and gloves.

Cotton thread, in hanks, coloured and unfinished, No. 6 ply; white—not under No. 20 yarn.

Felt used for gloves.

Felt for hats and boots.

Glass-paper and glass-cloth.

Green fruits of all kinds.

Hay.

Leather, sole and upper.

Locomotive engine frames, axles, cranks, hoop iron, or steel for tires of wheels—bent and welded—crank axles, piston rods, guide and slide bars, crank pins, and connecting rods.

Machinery for mills and factories, of kinds which are not then manufactured in the Dominion.

Plants.

Plush for hatters' use and for gloves.

Prunella.

Seeds not classed as cereals.

Shrubs.

Straw.

Trees.

Vegetables, including potatoes and other roots.

Woollen netting for India rubbers and gloves.

GOODS PAYING 5 PER CENTUM AD VALOREM.

Books, periodicals and pamphlets, printed, not being foreign reprints of British copyright works, nor blank account books, nor copy books, nor books to be written or drawn upon, nor reprints of books printed in Canada, nor printed sheet music.

Iron, viz.:—

Bar, rod, hoop and sheet.

Bars, puddled.

Canada plates and tinned plates.

Nail and spike rod, round, square and flat.

Rolled plate and boiler plate.

Scraps and galvanised.

Blooms and billets, puddled or not puddled.

Bolts and spikes, galvanised.

Wire, whether galvanised or not, except for wire rigging.

Ships' materials, viz.:—

Binnacle lamps.

Blocks and patent bushes for blocks.

Bunting.

Cables, hemp or grass.

Compasses.

Cordage.

Dead eyes.

Dead lights.

Deck plugs.

Knees, iron.

Pumps and pump gear.

Riders, iron.

Sail cloth or canvas.

Shackles.

Sheaves.

Signal lamps.

Steering apparatus.

Travelling trucks.

Varnish, black and bright.

Wedges.

Type.

GOODS PAYING AD VALOREM AND SPECIFIC DUTIES.

Cigars, including Cigarettes, 20 per cent *ad valorem*, and a specific duty of 50 cents per lb.

Tobacco, manufactured, except Cigars, and including Snuff, 12½ per cent *ad valorem*, and a specific duty of 25 cents per lb.

PACKAGES AND NON-ENUMERATED.

The value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels, and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass or any other material, and capable of holding liquids; Crates containing china, glass, crockery or earthenware, and all packages in which goods are commonly placed for home consumption including cases in which bottled spirits, wines or malt liquors are contained, and every package being the first receptacle or covering inclosing goods for purposes of sale, shall in all cases in which they contain goods subject to an *ad valorem* duty be taken and held to be a part of the fair market value of such goods for duty, and when they contain goods subject to specific duty only, such packages shall be charged with a duty of customs of 17½ per cent *ad valorem*, to be computed on their original cost or value, AND ALL GOODS NOT ENUMERATED IN THIS ACT OR ANY OTHER ACT AS CHARGED WITH ANY DUTY OF CUSTOMS, AND NOT DECLARED FREE OF DUTY BY SOME UNREPEALED ACT OR PROVISION:—SHALL BE CHARGED WITH A DUTY OF CUSTOMS OF 17½ PER CENTUM *AD VALOREM* when imported into Canada, or taken out of warehouse for consumption therein; but all packages not herein before specified, and not specially charged with duty by any unrepealed enactment, and being the usual and ordinary packages in which goods are packed for exportation, according to the general usage and custom of trade, shall be free of duty.

SCHEDULE C.

FREE Goods.

Arts and Science:—

Anatomical preparations.

Botany, specimens of.

Cabinets of Antiquities.

" Coins.

" Gems.

" Medals.

Drawings, not in oil.

Gems.

Medals.

Mineralogy, specimens of.

Models.

Natural History, specimens of.

Sculpture, specimens of.

Works of Art, viz.:—

Busts—Natural size, not being casts nor produced by any mere mechanical process.

Casts—As models for the use of schools of design.

Paintings—In oil, by artists of well known merit, or copies of the old masters by such artists.

Statues—Of bronze, marble or alabaster, natural size.

Drugs, Dye Stuffs, Oils and Colours, not elsewhere specified, viz.:—

Acids of every description, except acetic and sulphuric acid and vinegar.

Alum.

Aniline salts for dyeing purposes.

Antimony.

Argol.

Bark, when chiefly used in dyeing.

Barilla.

Berries, when chiefly used in dyeing.

Borax.

Bleaching powders.

Brimstone, in roll or flour.

Colours, viz.:—

Bichromate of Potash.

Blue Black.

British Gum.

Chinese Blue.

Lakes, scarlet and marone, in pulp.

Paris and permanent Greens.

Satin and fine-washed white.

Sugar of Lead.

Ultra marine.

Umber, raw.

Cream of Tartar, in crystals.

Drugs, when chiefly used in dyeing.

Indigo.

Kelp.

Kryolite.

Metallic Oxides, dry, ground or unground, washed or unwashed, not calcined.

Nitre.

Nuts, when chiefly used in dyeing.

Ochres, dry, ground or unground, washed or unwashed, not calcined.

Oils, Cocoa Nut, Pine and Palm, in their natural state.

Oil, carbolic or heavy oil, used in the manufacture of wood block-pavement, and of wood for buildings and railroad ties.

Phosphorus.

Precipitate of Copper.

Red Lead, dry.

Roots, medicinal, in their natural state.

Sal Ammoniac.

Sal Soda.

Saltpetre.

Soda Ash.

Soda, Caustic.

Soda, Nitrate of.

Soda, Silicate of.

Sulphur, in roll or flour.

Vitriol, blue.

Vegetables, when chiefly used in dyeing.

White Lead, dry.

Whiting or Whitening.

Woods, unmanufactured, when chiefly used in dyeing, including woods simply ground or chipped, or in solid pieces or sticks.

Zinc, white, dry.

Manufactures and Products of Manufactures:—

Anchors.

Ashes, Pot, Pearl and Soda.

Bread and Biscuit from Great Britain and B. N. A. Provinces.

Bolting Cloth.

Bookbinders' Tools and Implements, Mill Boards and Binders' Cloth.

Brim Moulds for Gold-beaters.

Burrstones.

Candle Wick, cotton.

Canvas for manufacture of floor oilcloth, not less than 18 feet wide and not pressed or calendered.

Cement, Marine, unground.

Cement, Hydraulic, unground.

Church Bells.

Clothing, donations of, for charitable institutions.

Collar Cloth Paper.

Communion Plate.

Cocoa Paste, from Great Britain and the B. N. A. Provinces.

Coin and Bullion, except United States Silver Coin.

Cotton Waste.

Cotton Wool.

Drain Tiles.

Duck for belting and hose.

Electrotype Blocks for printing purposes.

Farming Implements and utensils, when imported by Agricultural Societies for the encouragement of agriculture.

Fire Brick.

Fish Hooks, Nets and Seines, Lines and Twines.

Flax Waste.

Gold Beaters' Skin.

Hoop Skirt Manufacture, the following articles for :—

Crinoline thread for covering, crinoline wire, clasps of tin and brass, slides, spangles and slotted tapes, and flat or round wire uncovered.

Junk.

Lithographic Stones.

Lumber, plank and sawn, of mahogany, rosewood, walnut, cherry and chestnut, pitch pine and boxwood.

Nails, composition.

Nails, sheathing.

Oakum.

Oil-cake.

Philosophical Instruments and apparatus, including globes when imported by, and for the use of Colleges and Schools, Scientific or Literary Societies.

Printing Ink.

Printing Presses, except portable hand-printing presses.

Rags.

Ships' Cables, Iron Chain over $\frac{1}{2}$ in., shackled or swivelled or not.

Ships' Masts or parts of, iron.

Ships' Wire-rigging and wire, galvanised for manufacture of.

Spikes, composition.

Straw Plaits, Tuscan and grass, fancy.

Stereotype Blocks for printing purposes.

Treenails.

Union Collar Cloth paper.

Veneering, of wood or ivory.

Weaving or tram silk for making elastic webbing.

Weaving or tram cotton for making elastic webbing.

Wire Cloth, of brass or copper.

Wool Waste.

Metals:—

Brass—bar, rod, sheet, scrap and strips.

Crank for steamboats, forged in the rough.

“ mills, “ “

Copper, in pig, bars, rods, bolts and sheets, and sheathing.

Iron, pig.

Lead, in sheet or pig.

Litharge.

Railroad bars and frogs, wrought iron or steel chains, wrought iron or steel fish-plates and car-axles.

Shafts for mills and steamboats in the rough.

Silver, German Sheet.

Spelter, in blocks, sheets or pig.

Steel, wrought or cast, in bars and rods.

Steel Plates cut to any form but not moulded.

Tin in bar, blocks, pig, or granulated.

Type metal in blocks or pigs.

Wire of brass or copper, round or flat.

Yellow metal in bolts, bars, or for sheathing.

Zinc in sheets, blocks and pigs.

Natural Products:—

Annato, liquid or solid

Bristles.

Broom Corn.

Bulbs.

Caoutchouc, unmanufactured.

Citrons, and rinds of—in brine for canning.

Clays.

Coal and Coke.

Cocoa, bean and shell.

Corkwood.

Corkwood Bark.

Diamonds, unset.

Earths.

Eggs.

Emery.

Fibre—Mexican.

Fibre, vegetable, for manufacturing purposes.

Fibrilla.

Flax Seed.

Flax, undressed.

Flour, wheat and rye.

Flour and Meal, all other.

Fire Clay.

Fire-wood.

Fish—fresh—(except as provided by 35 Vic. cap. 2).

Fish Bait.

Fish Oil and Fish of all kinds, the produce of the Fisheries of the United States—(except Fish of the Inland Lakes and of the rivers falling into them, and except Fish preserved in oil).

Furs, undressed.

Gravels.

Grain of all kinds.

Grease and grease scrap.

Gum Copal, Damar, Mastic, Sandarac, and Shellac.

Gutta Percha, unmanufactured.

Gypsum or Plaster, ground, imported for agricultural purposes.
 Gypsum, not ground or calcined.
 Hair—Human, Goat, Angola, Thibet, Horse, Hog, and Mohair, unmanufactured.
 Hair, curled.
 Hair, Buffalo, for the manufacture of Felt.
 Hemp, undressed.
 Hides.
 Horns.
 India Rubber, unmanufactured.
 Ivory Nuts.
 Ivory, unmanufactured.
 Lemons, and rinds of, in brine, for candying.
 Manilla Grass.
 Manures.
 Marble in blocks, unwrought or sawn on two sides only, or slabs sawn from such blocks, having at least two edges unwrought.
 Moss for upholstery purposes.
 Oranges, and rinds of, in brine, for candying.
 Ores of Metals of all kinds.
 Osiers.
 Pelts.
 Pipe Clay.
 Pitch.
 Plaster of Paris, not ground nor calcined.
 Precious Stones, unset.
 Rattan for chair-makers and whip manufacturers.
 Rennet.
 Rosin.
 Salt.
 Sand.
 Sea Grass.
 Silk, raw or as reeled from the cocoon
 Silks, undressed.
 Slate.
 Stone, unwrought.
 Tails, undressed.
 Tanners' Bark.
 Tampico, white and black.
 Tar.
 Teasels.
 Tobacco, unmanufactured, under conditions of Act 31 Vict., cap. 51.
 Tow, undressed.
 Turpentine, other than spirits of, Vegetable Fibres.
 Whale oil, in the casks from on ship-board, and in the condition in which it was first landed.
 Willow for basket-makers.
 Wood of all kinds, wholly unmanufactured.
 Wood.

Special exemptions from duties:—
 Apparel, wearing, of British subjects dying abroad, but domiciled in Canada.
 Articles imported by, and for the use of the Governor-General.
 Articles for the public uses of the Dominion.
 Articles for the use of foreign Consuls-General.
 Army and Navy, for the use of:—
 Arms,
 Clothing,
 Musical instruments for bands,
 Military stores.
 Settlers' effects of every description, in actual use, not being merchandise, brought by persons making oath that they intend becoming permanent settlers within the Dominion.

Under Regulations and Restrictions to be prescribed by the Minister of Customs.
 Carriages of travellers and carriages laden with merchandise, and not to include circus troops nor hawkers.
 Locomotive and railway passenger baggage and freight cars, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances, in the United States.
 Menageries — horses, cattle, carriages and harnesses of.
 Travellers' baggage.

SCHEDULE D.

The following goods, when the growth and produce of any of the British North American Provinces, may be imported free of duty, subject to alteration or regulation, by Proclamation of the Governor in Council, viz:—

Animals of all kinds.
 Fresh, smoked, and salted meats.
 Green and dried fruits.
 Fish of all kinds.
 Products of fish and all other creatures living in the water
 Poultry.
 Butter.
 Cheese.
 Lard.
 Tallow. ¶
 Timber and lumber of all kinds, round, hewed, but not otherwise manufactured in whole or in part.
 Fish oil.
 Hops.
 Straw.

Bran.

Seeds of all kinds.

Vegetables (including potatoes and other roots).

Plants, trees, and shrubs.

Gypsum, ground or unground.

Hay.

SCHEDULE E.

The following articles shall be prohibited to be imported, under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of

goods in which the same may be found,

viz:—

Books, Printed Papers, Drawings, Paintings, Prints and Photographs of a treasonable or seditious, or of an immoral or indecent character.

Coin, base or counterfeit.

SCHEDULE F.

EXPORT DUTIES.

Shingle Bolts, per cord of 128 cub. ft.	\$1 00
Spruce Logs, per M feet ..	1 00
Pine do do ..	1 00

SUGAR DUTIES.

The following is a summary of the various changes in the Canadian import duties on sugars during thirty years past:

1849.—Refined sugar, \$2.80; other kinds, \$1.80; molasses, 60 cents per cwt.; and 12½ per cent. *ad valorem* besides, on all.

1853.—Refined, \$2.00; unrefined, \$1.20; molasses, 2d. per gallon; and 12½ per cent. *ad valorem* besides, on all.

1854.—All specific duties: refined, \$2.40; browns and yellows, \$1.70; raw, \$1.30 per cwt.

1855, April 6.—\$2.40; \$1.60; and \$1.30.

1856, July.—\$2.80; \$2.00; and \$1.50.

1858, August 7.—Refined, \$2.50; yellows, \$1.75; browns, \$1.30; raw, for refining purposes only, 90 cents per 100 lbs.; molasses, 4 cents per gallon.

1859, June 1.—Refined sugar, 40 per cent. *ad valorem*; unrefined, including molasses, 30 per cent.

1860, July 1.—Refined sugar, 35 per cent.; raw, 25 per cent.

1861, July 1.—Refined, 25 per cent.; raw, 15 per cent.

1862, June 9.—Refined sugar, \$3.00 per 100 lbs. and 25 per cent.; raw, \$2.00 and 15 per cent. July 1, the *ad valorem* rates were reduced to 15 and 10 per cent. respectively, the specific duties of \$3.00 and \$2.00 remaining.

1866, June 27.—All specific duties, on a graduated scale, as follows: Refined, \$3.00 per 100 lbs.; white clayed, or not equal to refined, \$2.60; yellows, or not equal to white clayed, \$2.25; brown muscovado, or not equal to yellow muscovado or brown clayed, \$1.90; any other not equal to brown muscovado, \$1.68; cane juice, syrup, and concentrated molasses, \$1.37; molasses, 73 cents.

1867.—Duties of 1866 continued, except on molasses, with regard to which this distinction was introduced:—Molasses, if used for refining purposes, or for the manufacture of sugar, 73 cents per 100 lbs.; if not so used, 55 cents.

1868, May 22.—Sugar candy, brown or white, and confectionery, and all sugar equal to or above No. 9, Dutch standard, 1 cent per lb. and 25 per centum *ad valorem*.

Below No. 9, 3-4ths of 1 cent per lb. and 25 per centum *ad valorem*.

Cane juice, syrup of sugar or of cane, syrup of molasses or of sorghum, melado, concentrated melado, or concentrated molasses, 5-8ths of 1 cent per lb. and 25 per centum *ad valorem*.

Molasses, if used for refining purposes, or for the manufacture of sugar, 73 cents per 100 lbs.

Molasses, if not so used, 25 per centum *ad valorem*.

In 1874 Mr. Cartwright proposed to make No. 13, Dutch standard, instead of No. 9, the dividing line, but the proposal was dropped, and no change was made that year.

April 10, 1875, an Order in Council made a remission of 25 cents per 100 lbs. (or 1- $\frac{1}{4}$ cent per lb.) on all sugars under No. 9, Dutch standard, also on cane juice, melado, concentrated molasses, &c. This brought the specific duty on the former down to half a cent per lb., and on the latter to three-eights of a cent, the additional 25 per cent. *ad valorem* remaining as before.

Present Canadian Duties:—

Sugar Candy, brown or white, and all sugar above No. 13, Dutch standard	1 cent per lb. and 25 per centum <i>ad valorem</i> .
Equal to and above No. 9, and not above No. 13	$\frac{1}{2}$ cent per lb. and 25 per centum <i>ad valorem</i> .
Below No. 9	$\frac{1}{2}$ cent per lb. and 25 per centum <i>ad valorem</i> .
Cane juice, syrup of sugar, or of sugar cane, syrup of molasses or sorghum	$\frac{5}{8}$ cent per lb. and 25 per centum <i>ad valorem</i> .
Melado, concentrated melado, or concentrated molasses	$\frac{3}{8}$ cent per lb. and 25 per centum <i>ad valorem</i> .
Molasses, if used for refining or for the manufacture of sugar	73 cents per 100 lbs.
Molasses, if not so used	25 per centum <i>ad valorem</i> .

GREAT BRITAIN AND IRELAND

In Great Britain and Ireland the sugar duties have been abolished, and all kinds of sugar are now admitted free from all countries.

UNITED STATES.

	Per 100 lbs.
Sugars, not above No. 7, Dutch standard, 1 $\frac{1}{4}$ cents per lb. and 25 per cent. of 1 $\frac{1}{4}$ cents added	\$2 18 $\frac{3}{4}$
" Above No. 7 and not above No. 10, 2 cents, and 25 per centum of that added	2 50
" Above No. 10 and not above No. 13, 2 $\frac{1}{2}$ cents, and 25 per centum of that added	2 81 $\frac{1}{4}$
" Above No. 13 and not above No. 16, 2 $\frac{3}{4}$ cents, and 25 per centum of that added	3 43 $\frac{3}{4}$
" Above No. 16 and not above No. 20, 3 $\frac{1}{4}$ cents, and 25 per centum of that added	4 06 $\frac{1}{4}$
" Above No. 20, 4 cents and 25 per centum of that added	5 00
Sugar Candy, not coloured	10 cents per lb.
Confectionery, valued at 30 cents per lb. or less	15 cents per lb.
Confectionery, valued at above 30 cents	50 per centum <i>ad valorem</i> .
Molasses, 5 cents per gallon and 25 per centum of that added	equal to 6 $\frac{1}{4}$ cents per gallon.
Tank bottoms, syrup of sugar cane juice, melado, concentrated melado, and concentrated molasses, 1 $\frac{1}{2}$ cents per lb. and 25 per centum of that added	equal to \$1.87 $\frac{1}{2}$ per 100 lbs.

[NOTE.—The above duties are imposed under the Revised Statutes, dating from June 22, 1874. The 25 per cent. additional dates from March 3, 1875.]

Drawbacks on Exportation.

On hard sugars, \$3.18, less 1 per centum, per 100 lbs.	\$3 14 ₁₀₀ ⁸²
“ Soft sugars, over No. 20, \$2.58, less 1 per centum, per 100 lbs.	2 55 ₁₀₀ ⁴²
“ Yellow sugars, \$2.08, less 1 per centum, per 100 lbs.	2 05 ₁₀₀ ⁹²
“ Syrup made entirely from sugar, 6½ cents, less 10 per centum, per gallon	0 05 ₁₀₀ ⁶² ₁
“ Syrup, made entirely from molasses, 5 cents, less 10 per centum, per gallon	0 04 ₁₀₀ ⁵⁰

FRANCE.

		English Equivalents.
		£ s. d.
Sugar :—		
Refined :		
Candy	Cwt.	1 13 1
Other kinds.....	“	1 10 11
Raw :		
From No. 13 to No. 20 inclusive	“	1 9 2
Under No. 13	“	1 7 11
Molasses not intended for distillation, and containing less than 50 per centum saccharine matter	“	0 9 0
Glucose and Syrup.....	“	1 7 11

GERMANY.

Sugar :—		
Refined, candy, or lump, of No. 19, Dutch standard, and above	Cwt.	0 15 3
Other kinds.....	“	0 12 2
Syrup	“	0 7 7
Molasses for brewing and distilling		Free.

HOLLAND.

Raw (Excise Duty) :		
1st Class.....	Cwt.	1 1 6
2nd Class.....	“	1 0 1
3rd Class.....	“	0 18 3
4th Class, bastard sugar and molasses	“	0 15 3
Refined (Excise Duty) :		
Candy	“	1 4 5
Melis, lump, and loaf.....	“	1 2 10

BELGIUM.

Sugar—Import Duty :		
Refined :		
Candy	Cwt.	1 2 2
Loaf, and sugar above No. 18, Dutch standard	“	1 0 9
Raw, all kinds.....	“	Free.
Excise Duty on Raw :		
From No. 15 to No. 18 inclusive	“	0 19 6
“ No. 10 to No. 15 “	“	0 18 3
“ No. 7 to No. 10 “	“	0 16 7
Below No. 7	“	0 13 11

ITALY.

Refined and lump	Cwt.	0	11	9
Unrefined	"	0	8	5
Molasses	"	0	2	10

SWITZERLAND.

Sugar, all kinds, and white syrup	Cwt.	0	2	10 $\frac{1}{2}$
Molasses and dark syrup	"	0	1	2 $\frac{1}{2}$

THE TEA AND COFFEE DUTIES.

LEGISLATION OF 1872 AND 1874.

On May 1, 1872, an Act of the United States Congress became law, providing that on and after July 1 of that year, tea and coffee should be admitted duty free. At that time the Canadian duties on tea were the same as imposed by the Act of December 13, 1867, viz:—15 per cent *ad valorem* and 3 $\frac{1}{2}$ cents per lb. on black; and 15 per cent. and 7 cents per lb. on green and Japan. To prevent extensive smuggling across the border, it was necessary to take action, and at the instance of Sir Francis Hincks, then Finance Minister, the Canadian Parliament also passed an Act (35 Victoria chap. 11.) making tea and coffee free of duty. But, in order to guard against a certain contingency, an amending Act was passed (35 Victoria, chap. 12, assented to June 14, 1872), containing one section, in these words:

“ Provided always, that if at any time any greater duty of customs should be payable in the United States of America on tea or coffee imported from Canada than from any other country, then the Governor in Council may impose on tea or coffee imported from the said United States, a duty of Customs equal to the duty payable in the United States on tea and coffee imported from Canada. Provided that tea or coffee imported into Canada from any country other than the said United States, but passing in bond through the United States, shall be free from duty.”

The reason for this precautionary enactment may be found in section 2501, Revised Statutes of the United States, which reads as follows:—

“ There shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope (except wool, raw cotton, and raw silk as reeled from the cocoon, or not further advanced than tram, thrown, or organzine), when imported from places west of the Cape of Good Hope, a duty of 10 per centum *ad valorem* in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production.

Canada being west of the Cape of Good Hope, tea or coffee imported hence into the United States was liable to a duty of 10 per cent.; an Order in Council under the Canadian Act imposing a like duty on tea or coffee coming here from the United States. And this position of affairs continued until the taking effect, May 1, 1874, of Mr. Cartwright's Customs and Excise Act of that year, section 14 of which is as follows:—

“ So much of any Order in Council now in force under the Act passed in the thirty-fifth year of Her Majesty's reign, (1872) chaptered twelve, as imposes any duty on tea or coffee imported from the United States, and so much of the said Act or of the Act passed in the same year of Her Majesty's reign and chaptered eleven, as provides that tea or coffee imported in any way, into Canada, shall be free of duty, is hereby repealed.”

The same Act, 1874, imposed upon green and Japan tea 4 cents; on black tea, 3 cents; on green coffee, 2 cents; and on coffee ground or roasted, 3 cents per pound. By the Act of 1877 the tea duties were increased to 6 cents and 5 cents respectively. The differential duty provided for by the Order in Council under the amending Act of 1872 having been abolished, the Canadian duties on tea and coffee are the same, from whatever country imported, and whatever differential duty may be levied by any country against tea and coffee imported from Canada. These articles, are, under the circumstances, largely imported into Canada from the United States; but the American law above quoted is in effect prohibitory of the importation of tea or coffee into the United States from Canada. And thus the matter rests at present.

The Order in Council, imposing a differential duty equal to the American differential duty (10 per cent.), was dated Dec. 24, 1872, and took effect January 1st, 1873. Section 14 of the Act of 1874, above quoted, repeals the Order in Council, *but not the part of the Act 35 Victoria, chap. 12, by which authority to make such an Order in Council is given.* The differential duty against tea and coffee imported from the United States may, therefore, be at any time revived by another Order in Council, if this reading of section 14 of the Act of 1874 be correct.*

CANADIAN EXCISE DUTIES.

(*Are now in force—November, 1878.*)

Spirits, 75 cents per proof gallon, wine measure, or 90 cents per Imperial gallon.

Malt, 2 cents per lb.

On every gallon of any fermented beverage made in imitation of beer or malt liquor, and brewed in whole or in part from any other substance than malt, 8 cents. Provided that brewers using sugar in the manufacture of beer, and paying the above-mentioned duty on the beer made therewith, may receive a drawback equal to the duty of excise paid by them on the malt used with such sugar in making such beer.

* The above is correct as regards the Act of 1874. The Act of 1879, section 7, also provides for the imposition of differential duties.

Methylated spirits, 14 cents per Imperial gallon. (Under Customs and Excise Act of 1870.)

Vinegar, $3\frac{6}{10}$ cents per Imperial gallon. (Under Customs and Excise Act of 1870.)

Cavendish tobacco and snuff, and manufactured tobacco of all kinds, except cigars and common Canada twist, 20 cents per pound.

Common Canada twist, otherwise called *tabac blanc en torquette*, wholly of the growth of Canada, 10 cents per pound.

Cigars, 40 cents per pound.

REVIEW OF EXCISE CHANGES IN CANADA.

In 1846 the excise duty on spirits of home manufacture (Old Canada) was 2d currency per Imperial gallon (proof). In 1849, this was reduced to 1d per wine gallon; which again was increased in 1856 to 1½d. The following changes were made in subsequent years:

1858.	Per wine gallon	6 cents.
1862.	" "	9 "
1864.	" "	30 "
1866.	" "	60 "
1868.	" "	63 "
1874.	" "	75 "
	Or per Imperial gallon.....	90 "

In 1870 the excise duty on spirits manufactured from molasses (in bond) was placed at 65 cents per gallon; altered in 1871 to 63 cents.

The excise duties on malt and malt liquor have been as follows:

1858.	On beer, ale, porter, lager beer, or other malt liquor, per wine gallon.....	1 cent.
1862.	" "	3 "
1867.	" "	$3\frac{1}{4}$ "
	" Imperial gallon.....	3.9 "
1877.	Malt, per lb.....	1 "
	Malt, per lb.....	2 "
	Malt liquor, per gallon.....	8 "

In 1862 a customs duty of 10 cents was put upon imported petroleum, the home manufacture being free.

In 1868 an excise duty of 5 cents per wine gallon was imposed on refined petroleum, the customs duty on refined coal oil, kerosene, and petroleum being fixed at 15 cents. Previous to this refined petroleum had paid, under the Customs Act of 1864, 15 cents, and refined coal oil or kerosene, 10 cents. In 1877 the excise duty on refined oil was abolished, and the customs duty on all petroleum and other bituminous oils, refined, also on crude petroleum, was reduced to 6 cents.

In 1867 there was imposed on Cavendish tobacco of home manufacture, and on snuff, an excise duty of 10 cents per lb.; on common Canada twist, 5 cents; and on cigars, per thousand, duties of \$1.00, \$2.00, \$3.00, \$4.00, and \$5.00, according to quality. In 1870 the figures for tobacco were advanced to 15 cents and 7 cents respectively, and cigars of all qualities were charged 30 cents per lb. In 1874 the tobacco excise duties were increased to 20 and 10 cents respectively; and the excise duty on cigars of all qualities was fixed at 40 cents per lb.

THE CUSTOMS TARIFF OF GREAT BRITAIN.

No protective duties are now levied on goods imported—Customs duties being charged solely for the sake of revenue. Formerly the articles subject to duty numbered nearly a thousand; now they are only twenty-two—the chief being tobacco, spirits, tea, and wine. The following is a complete list:—

ARTICLES.

	DUTY.
	£ s. d.
Ale or beer, specific gravity not exceeding 1065°, per bbl.....	0 8 0
Ale or beer, specific gravity not exceeding 1090°, "	0 11 0
Ale or beer, specific gravity exceeding 1090°, "	0 16 0
Beer, mum, per bbl.....	1 1 0
Beer, spruce, specific gravity not exceeding 1190°, per bbl	1 1 0
Beer, spruce, specific gravity exceeding 1190°, "	1 4 0
Cards, playing, per dozen packs.....	0 3 9
Chicory (raw or kiln dried), per cwt.....	0 13 3
Chicory (roasted or ground), per lb.....	0 0 2
Chloral hydrate, per lb	0 1 3
Chloroform, "	0 3 0
Cocoa, "	0 0 1
Cocoa husks and shells, per cwt.....	0 2 0
Cocoa paste and chocolate, per lb.....	0 0 2
Coffee, raw, per cwt.	0 14 0
Coffee, kiln dried, roasted or ground, per lb.....	0 0 2
Collodion, per gallon	0 1 4
Essence of spruce, 10 per cent. <i>ad valorem</i>	0 13 0
Ethyl, iodine of, per gallon	0 13 0
Ether, "	0 1 5
Fruit, dried, per cwt	0 7 0
Malt, per quarter.....	1 4 0
Naptha purified, per gallon.....	0 10 5
Pickles, in vinegar, "	0 0 1
Plate, gold, per ounce	0 17 0
Plate, silver, "	0 1 6
Spirits, Brandy, Geneva, Rum, &c, per gallon.....	0 10 5
Spirits, Rum, from British colonies, "	0 10 2
Spirits, Cologne water, "	0 16 6
Tea, per lb	0 0 6
Tobacco, unmanufactured, per lb.....	0 3 1 $\frac{3}{4}$
Tobacco, containing less than 10 per cent. of moisture, per lb.....	0 3 6
Cavendish or Negro-head, per lb	0 4 6
Other manufactured tobacco, per lb	0 4 0
Snuff containing more than 13 per cent. of moisture, per lb.....	0 3 9
Snuff containing less than 13 per cent. of moisture, "	0 4 6
Tobacco, cigars, per lb	0 5 0
Varnish containing alcohol, per gallon	0 12 0
Vinegar, per gallon.....	0 0 3
Wine containing less than 26° proof spirit, per gallon.....	0 1 0
Wine containing more than 26° and less than 42° spirit, per gallon.	0 2 6
Wine, for each additional degree of strength beyond 42°, "	0 0 3

BRITISH EXCISE DUTIES.

	£	s.	d.
Chicory, raw or kiln-dried, per cwt.....	0	12	1
Malt, per bushel (and 5 per cent.).....	0	2	7
Malt from bere or higg (Scotland or Ireland) per bushel (and 5 per cent.)	0	2	0
Patent Medicines (Great Britain only) :—			
Not exceeding 1s. 0d.	0	0	1½
" 2s. 6d.	0	0	3
" 4s. 0d.	0	0	6
" 10s. 0d.	0	1	0
" 20s. 0d.	0	2	0
" 30s. 0d.	0	3	0
" 50s. 0d.	0	10	0
Exceeding 50s. 0d.	1	0	0
Plate, Gold, per ounce.....	0	17	0
" Silver, per ounce.....	0	1	6
Spirits, home-made, per proof gallon.....	0	10	0
" Imported from Channel Islands.....	0	10	5
Sugar used by brewers, per cwt.....	0	11	6

BRITISH CUSTOMS DRAWBACKS.

Coffee (roasted), shipped as stores, or removed to the Isle of Man for consumption there, per cwt.....	0	14	0
Plate, Gold, wrought in United Kingdom, per ounce.....	0	17	0
" Silver, per ounce do do	0	1	6
New Gold or Silver plate, manufactured in Ireland, and exported thence, per ounce	0	1	0
Tobacco, manufactured in United Kingdom (except Cavendish or Negro-head manufactured in bond) exported or deposited in warehouse for ships' stores, per lb.....	0	3	3
Snuff of British manufacture, per lb.....	0	3	3
All articles upon which duties are levied by the Board of Inland Revenue are charged with similar duties if imported from abroad.			

UNITED STATES TARIFF.

CIRCULAR.

1874.

DEPARTMENT No. 82.
Secretary's Office.TREASURY DEPARTMENT,
Washington, August 21, 1874.

The attention of collectors and other officers of customs is called to the annexed verified copy of so much of the act of June 22, 1874, entitled "An act to revise and consolidate the Statutes of the United States in force on the first day of December, 1873," as relates to the assessment and collection of duties on imports, and, especially, to the repealing clauses of this act and the following explanations in regard thereto:

The act of June 22, 1874, referred to, is, by its terms, an authoritative interpretation of the law as it existed on December 1, 1873, and, in addition, an absolute repeal of all former and other acts whatever, relative to duties upon imports, from and after June 22, 1874. In its character as an interpretation and legislative construction of acts in force December 1, 1873, it is not, however, mandatory as against any duly-authorized construction prevailing previous to the date of its enactment. In the absence of such authorized construction holding adversely, either of the courts or of the Secretary of the Treasury, its interpretation must be complied with.

After June 22, 1874, however, its requirements are absolute law, to be enforced upon all importations, without provision for time elapsing or for the date of being put on shipboard at any foreign port, or any other condition or reservation whatever.

Although many of the points to be noticed, as regards the practical effect of this enactment, have already been explained, it may be well to cite them, so far as they have been brought to the attention of this Department. Several clauses of the tariff acts of March 2, 1861, and July 14, 1862, which were at first supposed to be modified or repealed by the act of June 30, 1864, and subsequent acts, but which were revived at various times through decisions of the courts or of this Department, are decisively excluded from the present act, and therefore cease to have force after the date of its passage. Among these are, first, the rate of duty on certain descriptions of linens, viz: "Drills, coatings, brown Hollands, blay linens, damasks," which, being names or descriptions mentioned in the acts of 1861 and 1862, were not repeated in the act of 1864. Also, a class of articles coming under the general designation of "Manufactures not otherwise provided for, composed of mixed materials in part of cotton, silk, wool, or worsted, hemp, jute, or flax," the rate of duty imposed by these two acts being thirty-five per centum ad valorem. Many fabrics have remained chargeable with duty under authority of this clause, but no such classification is continued in the act of June 22, 1874, all goods formerly so classed being now charged with duty according to their identity with, or assimilation to, other defined classes. Section 2499 of said act affords a general guide to such classification.

Also in regard to several miscellaneous articles, viz "Argols, other than crude," which paid variable rates under former decisions, but which, subsequent to June 22, 1874, pay six cents per pound; also Castile soap, which, after paying duty under the act of 1864 for a long period, was restored to the rate of duty pre-

scribed by the act of 1861 and 1862. By the present act, the rate prescribed in the act of 1864 alone has force.

Bearing in mind the intention not to repeal or alter any actually existing law, as properly interpreted on December 1, 1873, it becomes practicable to interpret the relations which those portions of the act of June 6, 1872, reducing duties on certain imports ten per centum, have to other acts as arranged in the text of the present law. As in the act of 1872 the word "herein" applied to all sections of the act, it might be inferred that the same word in the present act has the same range of application, and that therefore the abatement of ten per centum would not be allowed on any "metals or manufactures of metals" enumerated in the sections subsequent to section 2503 of the present law. But it was clearly not the intention to change the then existing law in that respect, and as the act declares that no inference adverse to the intent of the law shall be drawn from the position which any section or clause has toward any other section or clause, officers of the customs are directed to apply the ten-per-centum reduction to all articles included in, and not duly excepted from, its application in the act of 1872. This revision, however, interprets the exception of several items, and includes in such exception "Books and other printed matter, the rate of duty on which has been considered open to doubt in this respect. Books and other printed matter" will hereafter pay the prescribed duty without the reduction of ten per centum, but no "metals or manufactures of metals" entitled to such reduction under the act of 1872 will be excluded from it under the present law. "Tin in plates or sheets, terne, and tagger's tin: iron and tin plates galvanized or coated with any metal by electric batteries; and moisic iron," are, by the act of 1872, excepted from the operation of the ten-per-centum reduction, and will continue to be so excepted.

Attention is called to section 2499 of the law of June 22, 1874, which is important as a guide to the construction of other sections and clauses of the same act. This section declares that "If any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied, collected, and paid on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or three materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable."

It may be said, generally, that the associated sections of the several tariff acts in force December 1, 1873, in regard to standards, samples, appraisement, custody of merchandise, and other conditions associated with the collection of duties on imported merchandise, are in no way affected by, or repealed by, the act of June 22, 1874. They are simply separated from their former connection in the arrangement adopted by the Revised Statutes.

B. H. BRISTOW, *Secretary.*

TITLE SEVENTY-FOUR—REPEAL PROVISIONS.

SEC. 5595. The foregoing seventy-three titles embrace the statutes of the United States general and permanent in their nature, in force on the 1st day of December, 1873, as revised and consolidated by commissioners appointed under an act of Congress, and the same shall be designated and cited, as the Revised Statutes of the United States.

SEC. 5596. All acts of Congress passed prior to said 1st day of December, 1873, any portion of which is embraced in any section of said revision, are hereby repealed, and the section applicable thereto shall be in force in lieu thereof; all

parts of such acts not contained in such revision, having been repealed or superseded by subsequent acts, or not being general and permanent in their nature: *Provided*, That the incorporation into said revision of any general and permanent provision, taken from an act making appropriations, or from an act containing other provisions of a private, local, or temporary character, shall not repeal, or in any way affect any appropriation, or any provision of a private, local, or temporary character, contained in any of said acts, but the same shall remain in force; and all acts of Congress passed prior to said last named day no part of which are embraced in said revision, shall not be affected or changed by its enactment.

SEC. 5597. The repeal of the several acts embraced in said revision shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue, and may be enforced in the same manner, as if said repeal had not been made; nor shall said repeal, in any manner affect the right to any office, or change the term or tenure thereof.

SEC. 5598. All offences committed, and all penalties or forfeiture incurred under any statute embraced in said revision prior to said repeal, may be prosecuted and punished in the same manner and with the same effect, as if the said repeal had not been made.

SEC. 5599. All acts of limitation, whether applicable to civil causes and proceedings, or to the prosecution of offences, or for the recovery of penalties or forfeitures, embraced in said revision and covered by said repeal, shall not be affected thereby, but all suits, proceedings or prosecutions, whether civil or criminal, for causes arising, or acts done or committed prior to said repeal, may be commenced and prosecuted within the said time as if said repeal had not been made.

SEC. 5600. The arrangement and classification of the several sections of the revision have been made for the purpose of a more convenient and orderly arrangement of the same, and therefore no inference or presumption of a legislative construction is to be drawn by reason of the title, under which any particular section is placed.

SEC. 5601. The enactment of the said revision is not to affect or repeal any act of Congress passed since the first day of December, 1873, and all acts passed since that date are to have full effect as if passed after the enactment of this revision, and so far as such acts vary from, or conflict with any provision contained in said revision, they are to have effect as subsequent statutes, and as repealing any portion of the revision inconsistent therewith.

TITLE XXXIII.

DUTIES UPON IMPORTS.

SEC. 2491. All persons are prohibited from importing into the United States, from any foreign country, any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or of other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No invoice or package whatever, or any part of one, in which any such articles are contained shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part are liable to be proceeded against, seized, and forfeited in due

course of law. All such prohibited articles in the course of importation shall be detained by the officer^r of customs, and proceedings taken against the same as prescribed in the following section: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

SEC. 2492. Any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the preceding section is made, to the satisfaction of such judge, and founded on knowledge or belief, and, if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal, or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing hereinbefore mentioned, and to make due and immediate return thereof, to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in case of municipal seizure, and with the same right of appeal or writ of error.

SEC. 2493. The importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any part of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious disease among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this law into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

SEC. 2494. The President of the United States, whenever in his judgment the importation of neat cattle and the hides of neat cattle may be made without danger of the introduction or spread of contagious or infectious disease among the cattle of the United States, may, by proclamation, declare the provisions of the preceding section to be inoperative, and the same shall be afterward inoperative and of no effect from and after thirty days from the date of such proclamation.

SEC. 2495. Any person convicted of a wilful violation of any of the provisions of the two preceding sections, shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

SEC. 2496. No watches, watch-cases, watch-movements, or parts of watch-movements, of foreign manufacture, which shall copy or simulate the name or trade-mark of any domestic manufacturer, shall be admitted to entry at the custom-houses of the United States, unless such domestic manufacturer is the importer of the same. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer of watches who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department fac-similes of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to such collector or other proper officer of the customs.

SEC. 2497. No goods, wares or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are

the growth, production, or manufacture; or from which such goods, wares or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares or merchandise, ship or vessel, and cargo shall be liable to be seized, prosecuted and condemned, in like manner, and under the same regulations, restrictions, and provisions, as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

SEC. 2498. The preceding sections shall not apply to vessels, or goods, wares, or merchandise, imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

SEC. 2499. There shall be levied, collected, and paid, on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this title, as chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles, on which different rates of duty are chargeable, there shall be levied, collected and paid, on such non-enumerated article, the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable.

SEC. 2500. Upon the re-importation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles.

SEC. 2501. There shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope, (except wool, raw cotton, and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production.

SEC. 2502. A discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares and merchandise, which shall be imported on vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

SEC. 2503. There shall be levied, collected, and paid upon all articles mentioned in the schedules contained in the next section, imported from foreign countries, the rates of duty which are by the schedules respectively prescribed: *Provided*,*That on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, there shall be levied, collected, and paid only ninety per centum of the several duties and rates of duty imposed by the said schedules upon said articles severally, that is to say:

*On all manufactures of cotton of which cotton is the component part or chief value.

*On all wools, hair of the alpaca, goat, and other animals, and all manufactures wholly or in part of wool or hair of the alpaca and other like animals, except umbrellas, parasols, and sun-shades covered with silk or alpaca.

*On all iron and steel, and on all manufactures of iron and steel, of which such metals or either of them shall be the component part of chief value, excepting cotton-machinery.

*On other metals not herein otherwise provided for, and on all manufactures of metals of which either of them is the component part of chief value, excepting percussion caps, watches, jewellery, and other articles of ornament: *Provided*, That all wire rope and wire strand or chain made of iron wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the iron wire of which said rope or strand or chain is made; and all wire rope, and wire strand or chain made of steel wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the steel wire of which said rope or strand or chain is made.

*On all paper, and manufactures of paper, excepting unsized printing-paper, books and other printed matter, and excepting sized or glued paper suitable only for printing-paper.

*On all manufactures of India rubber, gutta-percha, or straw, and on oil-cloths of all descriptions.

*On glass and glass ware, and on unwrought pipe-clay, fine clay, and fullers earth.

*On all leather not otherwise herein provided for, and on all manufactures of skins, bone, ivory, horn, and leather, except gloves and mittens, and of which either of said articles is the component part of chief value; and on liquorice-paste or liquorice juice.

SCHEDULE A.

COTTON AND COTTON GOODS.

22. Sec. 2504. On all manufactures of cotton (except jeans, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloons, and goods of like description) not bleached, coloured, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, 5 cents per square yard; if bleached, $5\frac{1}{2}$ cents per square yard; if coloured, stained, painted, or printed, $5\frac{1}{2}$ cents per square yard, and in addition thereto, 10 per centum ad valorem.

23. On finer and lighter goods, of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, 5 cents per square yard; if bleached, $5\frac{1}{2}$ cents per square yard; if coloured, stained, painted, or printed, $5\frac{1}{2}$ cents per square yard, and in addition thereto, 20 per centum ad valorem.

24. On goods of like description, exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, 5 cents per square yard, if bleached, $5\frac{1}{2}$ cents per square yard; if coloured, stained, painted, or printed, $5\frac{1}{2}$ cents per square yard, and, in addition thereto, 20 per cent ad valorem.

25. On cotton jeans, denims, drillings, bed tickings, ginghams, plaids, cottonades, pantaloons, and goods of like descriptions, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard, 6 cents per

square yard ; if bleached, $6\frac{1}{2}$ cents per square yard ; if coloured, stained, painted, or printed, $6\frac{1}{2}$ cents per square yard ; and, in addition thereto, 10 per centum ad valorem.

26. On finer or lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, 6 cents per square yard ; if bleached, $6\frac{1}{2}$ cents per square yard ; if coloured, stained, painted, or printed, $6\frac{1}{2}$ cents per square yard, and, in addition thereto, 15 per centum ad valorem.

27. On goods of lighter description, exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, 7 cents per square yard ; if bleached, $7\frac{1}{2}$ cents per square yard ; if coloured, stained, painted, or printed, $7\frac{1}{2}$ cents per square yard, and, in addition thereto, 15 per centum ad valorem : *Provided*, That upon all plain woven cotton goods, not included in the foregoing schedule, unbleached, valued at over sixteen cents per square yard ; bleached, valued at over twenty cents per square yard ; coloured, valued at over twenty-five cents per square yard, and cotton jeans, denims and drillings, unbleached, valued at over twenty cents per square yard, there shall be levied, collected, and paid a duty of 35 per centum ad valorem. *And provided further*, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

28. Cotton thread, yarn, warps, or warp-yarn, not wound upon spools, whether single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding forty cents per pound : 10 cents per pound ; valued at over forty cents per pound and not exceeding sixty cents per pound : 20 cents per pound ; valued at over sixty cents per pound and not exceeding eighty cents per pound : 30 cents per pound ; valued at over eighty cents per pound : 40 cents per pound ; and, in addition to such rates of duty, 20 per centum ad valorem.

29. Spool-thread of cotton : 6 cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and, in addition thereto, 30 per centum ad valorem ; exceeding one hundred yards, for every additional hundred yards of thread on each spool or fractional part thereof, in excess of one hundred yards : 6 cents per dozen, and 35 per centum ad valorem.

30. Cotton cords, gimps, and galloons and cotton laces coloured : 35 per centum ad valorem.

31. Cotton shirts and drawers, woven or made on frames, and on all cotton hosiery : 35 per centum ad valorem.

32. Cotton-velvet : 35 per centum ad valorem.

33. Cotton braids, insertings, lace, trimming, or bobbinet, and all other manufactures of cotton, not otherwise provided for : 35 per centum ad valorem.

SCHEDULE B.—EARTHS AND EARTHEN WARES.

34. Brown earthen ware and common stone ware, gas-retorts, stone ware not ornamented : 25 per centum ad valorem.

35. China, porcelain, and Parian ware, gilded, ornamented, or decorated in any manner : 50 per centum ad valorem.

36. China, porcelain, and Parian ware, plain white and not decorated in any manner : 45 per centum ad valorem ; on all other earthen, stone, or crockery ware, white, glazed, edged, printed, painted, dipped, or cream-coloured, composed of earthy or mineral substances, and not otherwise provided for : 40 per centum ad valorem.

37. Stone ware above the capacity of ten gallons: 20 per centum ad valorem.

38. Slate, slate-pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate: 40 per centum ad valorem. Roofing-slates: 35 per centum ad valorem.

39. Unwrought clay, pipe-clay, fire-clay: \$5 per ton.

40. Kaoline: \$5 per ton.

41. On Fullers' earth: \$3 per ton.

42. Red and French chalk: 20 per centum ad valorem.

43. Chalk of all descriptions, not otherwise provided for: 25 per centum ad valorem.

44. Whiting and Paris-white: 1 cent per pound.

45. Whiting ground in oil: 2 cents per pound.

46. Paris white ground in oil: 1½ cents per pound.

47. All plain and mould and press glass not cut, engraved, or painted, 35 per centum ad valorem.

48. All articles of glass, cut, engraved, painted, coloured, printed, stained, silvered, or gilded, not including plate glass silvered, or looking-glass plates, 40 per centum ad valorem.

49. All unpolished cylinder, crown, and common window glass, not exceeding ten by fifteen inches square, 1½ cents per pound; above that and not exceeding sixteen by twenty-four inches square, 2 cents; above that and not exceeding twenty-four by thirty inches square, 2½ cents per pound; all above that, 3 cents per pound.

50. Cylinder and crown glass, polished, not exceeding ten by fifteen inches square, 2½ cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, 4 cents per square foot; above that and not exceeding twenty-four by thirty inches square, 6 cents per square foot; above that and not exceeding twenty-four inches [square], 20 cents per square foot; all above that, 40 cents per square foot.

51. Fluted, rolled, or rough plate glass, not including crown, cylinder, or common window glass, not exceeding ten by fifteen inches square, 75 cents per one hundred square feet; above that and not exceeding sixteen by twenty-four inches square, 1 cent per square foot; above that and not exceeding twenty-four by thirty inches square, 1½ cents per square foot; all above that, 2 cents per square foot. And all fluted, rolled or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed.

52. Cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches square: 3 cents per square foot; above that, and not exceeding sixteen by twenty-four inches square: 5 cents per square foot; above that, and not exceeding twenty-four by thirty inches square: 8 cents per square foot; above that, and not exceeding twenty-four by sixty inches square: 25 cents per square foot; all above that: 50 cents per square foot.

53. Cast polished plate-glass, silvered, or looking glass plates not exceeding ten by fifteen inches square: 4 cents per square foot; above that, and not exceeding sixteen by twenty-four inches square: 6 cents per square foot; above that, and not exceeding twenty-four by thirty inches square: 10 cents per square foot; above that, and not exceeding twenty-four by sixty inches square: 35 cents per square foot; all above that: 60 cents per square foot. But no looking-glass plates or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall be liable to pay in addition thereto 30 per centum ad valorem upon such frames.

54. Glass bottles or jars filled with articles not otherwise provided for : 30 per centum *ad valorem*.

55. Porcelain and Bohemian glass, glass crystals for watches, glass pebbles for spectacles, not rough ; paintings on glass or glasses, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweet-meats or preserves, not otherwise provided for : 40 per centum *ad valorem*.

SCHEDULE C.—HEMP, JUTE AND FLAX GOODS.

56. Flax Straw, \$5.00 per ton.

57. Flax, not hackled, or dressed, \$20.00 per ton.

58. Flax hackled, known as "dressed line," \$40.00 per ton.

59. Hemp, manilla, and other like substitutes for hemp, not otherwise provided for, \$25.00 per ton.

60. Tow, of flax, or hemp, \$10.00 per ton.

61. Jute, sunn, and Sisal grass, and other vegetable substances not enumerated, used for cordage : \$15 per ton.

62. Brown and bleached linens, ducks, canvas, paddings, cot bottoms, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute or hemp shall be the component material of chief value, not otherwise provided for, valued at thirty cents or less per square yard : 35 per centum *ad valorem* ; valued at above thirty cents per square yard : 40 per centum *ad valorem* ; flax or linen yarns for carpets, not exceeding number eight Lea, and valued at twenty-four cents or less per pound : 30 per centum *ad valorem* ; flax or linen yarns valued at above twenty-four cents per pound : 35 per centum *ad valorem* ; flax or linen thread, twine and pack thread, and all other manufactures of flax, or of which flax shall be the component material of chief value, not otherwise provided for : 40 per centum *ad valorem*.

63. Thread lace and insertings : 30 per centum *ad valorem*.

64. On all burlaps, and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, excepting such as may be suitable for bagging for cotton : 30 per centum *ad valorem*.

65. Oil cloth foundations or floor-cloth canvas, made of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value : 40 per centum *ad valorem* ; gunny cloth, not bagging, valued at ten cents or less per square yard : 3 cents per pound ; over ten cents per square yard, 4 cents per pound.

66. On bagging for cotton, or other manufactures, not otherwise herein provided for, suitable to the uses for which cotton bagging is applied, composed in whole or in part of hemp, jute, flax, gunny-bags, gunny-cloth, or other material, and valued at seven cents or less per square yard : 2 cents per pound ; valued at over seven cents per square yard : 3 cents per pound.

67. Bags, cotton bags, and bagging, and all other like manufactures, not herein otherwise provided for, (except bagging for cotton), composed wholly or in part of flax, hemp, jute, gunny-cloth, gunny-bags, or other material : 40 per centum *ad valorem*.

68. Tarred cables or cordage : 3 cents per pound.

69. Untarred Manilla cordage : $2\frac{1}{2}$ cents per pound.

70. All other untarred cordage : $3\frac{1}{2}$ cents per pound.

71. Hemp yarns : 5 cents per pound.

72. Seines : $6\frac{1}{2}$ cents per pound.

73. Sail-duck or canvas for sails : 30 per centum *ad valorem*.

74. Russia and other sheetings of flax or hemp, brown and white: 35 per centum *ad valorem*.

75. All other manufactures of hemp, or of which hemp shall be the component material of chief value, not otherwise provided for: 30 per centum *ad valorem*.

76. Grass-cloth: 30 per centum *ad valorem*.

77. Jute yarns: 25 per centum *ad valorem*.

78. All other manufactures of jute or Sisal grass, not otherwise provided for: 30 per centum *ad valorem*.

SCHEDULE D.--LIQUORS.

81. Champagne and other sparkling wines, in bottles, containing each not more than one quart and more than one pint: \$6 per dozen bottles; containing not more than one pint each, and more than one half-pint, \$3 per dozen bottles; containing one half-pint each or less, \$1.50 per dozen bottles; and in bottles containing more than one quart each, shall pay, in addition to \$6 per dozen bottles, at the rate of \$2 per gallon on the quantity in excess of one quart per bottle. But any liquors containing more than twenty-two per centum of alcohol, which shall be entered under the name of wine, shall be forfeited to the United States. And wines, brandy, and other spirituous liquors imported in bottles shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles shall pay an additional duty of 3 cents for each bottle. No allowance shall be made for breakage unless such breakage is actually ascertained by count, and certified by a custom-house appraiser. (See Act of February 8, 1875, sec. 2.)

82. Brandy and other spirits manufactured or distilled from grain or other materials, and not otherwise provided for, \$2 per proof gallon. Each and every guage or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits, and of wine or liquors of any kind imported, shall be the same as that which is defined in the laws relating to internal revenue. But any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States.

83. On all compounds or preparations of which distilled spirits is a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits.

84. Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other similar spirituous beverages, or bitters containing spirits, and not otherwise provided for, \$2 per proof gallon.

85. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages, than that fixed by law for the description of first proof, but it shall be increased in proportion for any greater strength than the strength of first proof; and no brandy, spirits or other spirituous beverages under first proof shall pay a less rate of duty than fifty per centum *ad valorem*; and all imitations of brandy or spirits, or of wines imported by any names whatever, shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than \$1 per gallon.

86. Ale, porter and beer, in bottles, 35 cents per gallon; otherwise than in bottles, 20 cents per gallon.

87. Vermuth, the same duty as on wines of the same cost.

SCHEDULE E.—METALS:

88. Iron in pigs, 7 dollars per ton.

89. Bar-iron, rolled or hammered, comprising flats not less than one inch or more than six inches wide, nor less than three-eighths of an inch or more than two inches thick ; rounds not less than three-fourths of an inch nor more than two inches in diameter ; and squares not less than three-fourths of an inch nor more than two inches square : 1 cent per pound. Bar-iron, rolled or hammered, comprising flats less than three-eighths of an inch or more than two inches thick, or less than one inch or more than six inches wide ; rounds less than three-fourths of an inch or more than two inches in diameter ; and squares less than three-fourths of an inch or more than two inches square : $1\frac{1}{2}$ cents per pound. But all iron in slabs, blooms, loops, or other forms, less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly ; and none of the above iron shall pay a less rate of duty than 35 per centum *ad valorem*.

91. Iron bars for railroads or inclined planes : 70 cents per one hundred pounds.

92. Boiler or other plate-iron not less than three-sixteenths of an inch in thickness : $1\frac{1}{2}$ cents per pound.

93. Boiler and other plate-iron, not otherwise provided for : \$25 per ton.

94. Iron wire, bright, coppered, or tinned, drawn and finished, not more than one-fourth of an inch in diameter, not less than number sixteen, wire gauge : \$2 per one hundred pounds, and in addition thereto 15 per centum *ad valorem* ; over number sixteen and not over number twenty-five, wire-gauge : \$3.50 per one hundred pounds, and in addition thereto 15 per centum *ad valorem* ; over or finer than number twenty-five, wire-gauge : \$4 per one hundred pounds, and in addition thereto 15 per centum *ad valorem*. But wire covered with cotton, silk, or other material shall pay 5 cents per pound in addition to the foregoing rates.

95. Round iron in coils, three-sixteenths of an inch or less in diameter whether coated with metal or not so coated, and all descriptions of iron wire, and wire of which iron is a component part not otherwise specifically enumerated and provided for, shall pay the same duty as iron wire bright, coppered or tinned.

96. Wire spiral furniture springs, manufactured of iron wire : 2 cents per pound and 15 per centum *ad valorem*.

97. Smooth or polished sheet iron, by whatever name designated : 3 cents per pound.

98. Sheet iron, common or black, not thinner than number twenty, wire-gauge : $1\frac{1}{4}$ cents per pound ; thinner than number twenty, and not thinner than number twenty-five, wire-gauge : $1\frac{1}{2}$ cents per pound ; thinner than number twenty-five, wire-gauge : $1\frac{3}{4}$ cents per pound.

99. All band, hoop and scroll iron from one-half to six inches in width, not thinner than one-eighth of an inch : $1\frac{1}{2}$ cents per pound.

100. All band, hoop, and scroll iron from one-half to six inches wide, under one-eighth of an inch in thickness, and not thinner than number twenty, wire-gauge : $1\frac{1}{2}$ cents per lb.

101. All band, hoop, and scroll iron thinner than number twenty, wire-gauge : $1\frac{3}{4}$ cents per pound.

102. Slit rods : $1\frac{1}{2}$ cents per pound.

103. All other descriptions of rolled or hammered iron not otherwise provided for : $1\frac{1}{2}$ cents per pound.

104. All handsaws not over twenty-four inches in length : 75 cents per dozen,

and in addition thereto 30 per centum ad valorem ; over twenty-four inches in length : \$1 per dozen, and in addition thereto 30 per centum ad valorem.

105. All back-saws not over ten inches in length : 75 cents per dozen, and in addition thereto 30 per centum ad valorem ; over ten inches in length : \$1 per dozen, and in addition thereto 30 per centum ad valorem.

106. Files, file-blanks, rasps, and floats of all descriptions, not exceeding ten inches in length : 10 cents per pound, and in addition thereto 30 per centum ad valorem ; exceeding ten inches in length : 6 cents per pound, and in addition thereto 30 per centum ad valorem.

107. Penknives, jack-knives, and pocket-knives of all kinds : 50 per centum ad valorem.

108. Sword-blades : 35 per centum ad valorem.

109. Swords : 45 per centum ad valorem.

110. Needles for knitting or sewing machines : \$1 per thousand, and in addition thereto 35 per centum ad valorem.

111. Iron squares marked on one side : 3 cents per pound, and in addition thereto 30 per centum ad valorem ; all other squares of iron or steel : 6 cents per pound, and 30 per centum ad valorem.

112. All manufactures of steel, or of which steel shall be a component part, not otherwise provided for : 45 per centum ad valorem. But all articles of steel partially manufactured, or of which steel shall be a component part, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured.

113. Steel railway-bars : $1\frac{1}{4}$ cents per pound.

114. Railway-bars made in part of steel : 1 cent per pound. And metal converted, cast, or made from iron by the Bessemer or pneumatic process, of whatever form or description, shall be classed as steel.

115. Locomotive-tire, or parts thereof : 3 cents per pound.

116. Mill-irons and mill-cranks of wrought-iron, and wrought-iron for ships, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more : 2 cents per pound.

117. Anvils and iron cables, or cable chains, or parts thereof ; $2\frac{1}{2}$ cents per pound : *Provided*, That no chains made of wire or rods of a diameter less than one-half of an inch, shall be considered a chain-cable.

118. Chains, trace-chains, halter-chains, and fence-chains, made of wire or rods, less than one-fourth of an inch in diameter : $2\frac{1}{2}$ cents per pound ; less than one-fourth of an inch in diameter, and not under number nine, wire gauge : 3 cents per pound ; under number nine, wire gauge : 35 per centum ad valorem.

119. Anchors, or parts thereof : $2\frac{1}{4}$ cents per pound.

120. Blacksmiths' hammers and sledges, axles, or parts thereof, and malleable iron in castings, not otherwise provided for : $2\frac{1}{2}$ cents per pound.

121. Wrought-iron railroad-chairs, and wrought-iron nuts and washers, ready punched : 2 cents per pound.

122. Bed-screws and wrought-iron hinges : $2\frac{1}{2}$ cents per pound.

123. Wrought board-nails, spikes, rivets, and bolts : $2\frac{1}{2}$ cents per pound.

124. Steam, gas, and water tubes, and flues of wrought-iron : $3\frac{1}{2}$ cents per pound.

125. Cut nails and spikes : $1\frac{1}{2}$ cents per pound.

126. Horseshoe nails : 5 cents per pound.

127. Cut tacks, brads or sprigs, not exceeding sixteen ounces to the thousand : $2\frac{1}{2}$ cents per thousand ; exceeding sixteen ounces to the thousand : 3 cents per pound.

128. Screws, commonly called wood-screws, two inches or over in length : 8 cents per pound ; less than two inches in length : 11 cents per pound.

129. Screws of any other metal than iron, and all other screws of iron except wood screws: 35 per centum ad valorem.

130. Vessels of cast-iron, not otherwise provided for, and on andirons, sad-irons, tailors' and hatters' irons, stoves and stove-plates, of cast iron: $1\frac{1}{2}$ cents per pound.

131. Cast-iron steam, gas, and water pipes: $1\frac{1}{2}$ cents per pound.

132. Cast-iron butts and hinges: $2\frac{1}{2}$ cents per pound.

133. Hollow-ware, glazed or tinned: $3\frac{1}{2}$ cents per pound.

134. Cast scrap-iron of every description: \$6 per ton.

135. Wrought scrap-iron of every description: \$8 per ton. But nothing shall be deemed scrap-iron except waste or refuse iron that has been in actual use, and is fit only to be remanufactured.

136. All other castings of iron, not otherwise provided for: 30 per centum ad valorem.

137. Taggers' iron: 30 per centum ad valorem.

138. Steel, in ingots, bars, coils, sheets, and steel wire, not less than one-fourth of an inch in diameter, valued at seven cents per pound or less: $2\frac{1}{4}$ cents per pound; valued at above seven cents and not above eleven cents a pound: 3 cents per pound; valued at above eleven cents a pound: $3\frac{1}{2}$ cents per pound, and 10 per centum ad valorem.

139. Steel wire less than one-fourth of an inch in diameter and not less than number sixteen, wire gauge: $2\frac{1}{2}$ cents per pound, and in addition thereto 20 per centum ad valorem; less or finer than number sixteen, wire-gauge: 3 cents per pound, and in addition thereto 20 per centum ad valorem.

140. Steel, commercially known as crinoline, corset, and hat steel wire: 9 cents per pound and 10 per cent ad valorem.

141. Steel, in any form, not otherwise provided for: 30 per centum ad valorem. *Provided*, That no allowance or reduction of duties for partial loss or damage shall be hereafter made in consequence of rust of iron or steel or upon the manufacture of iron or steel, except on polished Russia sheet iron.

142. Cross-cut saws: 10 cents per lineal foot.

143. On mill, pit, and drag saws, not over nine inches wide: $12\frac{1}{2}$ cents per lineal foot; over nine inches wide: 20 cents per lineal foot.

144. Lead in sheets, pipes, or shot: $2\frac{3}{4}$ cents per pound.

145. Lead ore: $1\frac{1}{2}$ cents per pound.

146. Lead in pigs and bars: 2 cents per pound.

147. Old scrap-lead, fit only to be remanufactured: $1\frac{1}{2}$ cents per pound.

148. Zinc, spelter or tutenegue, manufactured in blocks or pigs: $1\frac{1}{2}$ cents per pound.

149. Zinc, spelter, tutenegue in sheets: $2\frac{1}{4}$ cents per pound.

150. Iron and tin plates galvanized or coated with any metal by electric batteries: 2 cents per pound.

151. Iron and tin plates galvanized or coated with any metal otherwise than by electric batteries: $2\frac{1}{2}$ cents per pound.

152. Copper imported in the form of ores: 3 cents on each pound of fine copper contained therein.

153. Regulus of copper, and on all black or coarse copper: 4 cents on each pound of fine copper contained therein.

154. Old copper, fit only for remanufacture: 4 cents per pound.

155. Copper in plates, bars, ingots, pigs, and in other forms not manufactured or here enumerated: 5 cents per pound.

156. Copper in rolled plates called braziers' copper, sheets, rods, pipes, and copper bottoms, and all manufactures of copper, or of which copper shall be a component of chief value, not otherwise provided for: 45 per centum ad valorem.

157. Sheathing or yellow metal not wholly of copper, nor wholly nor in part of tin, ungalvanized, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot: 3 cents per pound.

158. Nickel: 30 cents per pound.

169. Nickel oxide and alloy of nickel with copper: 20 cents per pound.

160. Gold leaf: \$1.50 per package of five hundred leaves. Silver leaf: 75 cents per package of five hundred leaves.

161. Argentine, alabatta or German silver, unmanufactured: 35 per centum ad valorem.

162. Brass in bars or pigs, and old brass, fit only to be remanufactured: 15 per centum ad valorem.

163. Dutch and bronze metal in leaf: 10 per centum ad valorem.

164. Articles, not otherwise provided for, made of gold, silver, German silver or platina, or of which either of these metals shall be a component part: 40 per centum ad valorem.

165. Silver plated metal, in sheets or other form: 35 per centum ad valorem.

166. Manufactures, articles, vessels and wares, not otherwise provided for, of brass, iron, lead, pewter and tin, or other metal (except gold, silver, platina, copper and steel), or of which either of these metals shall be the component material of chief value: 35 per centum ad valorem.

167. Metals, unmanufactured, not otherwise provided for: 20 per centum ad valorem.

SCHEDULE F.—PROVISIONS.

169. Beef and pork: 1 cent per pound; Hams and bacon: 2 cents per pound; Cheese: 4 cents per pound; Wheat: 20 cents per bushel; Butter: 4 cents per pound; Lard: 2 cents per pound; Rye and Barley: 15 cents per bushel; Indian corn or maize: 10 cents per bushel; Oats: 10 cents per bushel.

170. Fish—mackerel: \$2.00 a barrel; herrings, pickled or salted: \$1.00 per barrel; pickled salmon: \$3.00 per barrel; all other fish pickled in barrels: \$1.50 per barrel; all other foreign caught fish imported otherwise than in barrels or half-barrels, or whether fresh, smoked or dried, salted or pickled, not otherwise provided for: 50 cents per hundred pounds.

171. Salmon, preserved: 30 per centum ad valorem.

173. Fish preserved in oil, except anchovies and sardines: 30 per centum ad valorem.

174. Cornmeal: 10 per centum ad valorem.

175. Oatmeal: $\frac{1}{2}$ cent per pound.

176. Rye flour: 10 per centum ad valorem.

177. Rice: cleaned, $2\frac{1}{2}$ cents per pound; on uncleansed, 2 cents per pound.

178. On paddy: $1\frac{1}{2}$ cents per pound.

179. Capers, pickles and sauces of all kinds, not otherwise provided for: 35 per centum ad valorem.

180. Catsup: 40 per centum ad valorem.

181. Preserved or condensed milk: 20 per centum ad valorem.

182. Potatoes: 15 cents per bushel.

183. Vegetables, not otherwise provided for: 10 per centum ad valorem.

184. Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise: 35 per centum ad valorem.

185. Vinegar: 10 cents per gallon.

[NOTE.—The omission, in the original Tariff Act, of so important an article of commerce as wheat flour from the schedule of provisions, has been frequently

remarked upon, and it seems strange that this omission has never since been supplied in the schedule. But the case is covered by section 2,516 of the Revised Statutes (given at the end of this chapter), which enacts that all articles unenumerated, manufactured in whole or in part, shall pay 20 per cent.]

SCHEDULE G.—SUGARS.

	Per 100 lbs.
186. Sugar not above number seven, Dutch standard in colour, $1\frac{3}{4}$ cents per pound, and 25 per cent. of that added - - - - -	\$2 18 $\frac{3}{4}$
187. Sugar above number seven, and not above number ten, Dutch standard in colour, 2 cents per pound, and 25 per cent. of that added - - - - -	2 50
188. Sugar above number ten, and not above number thirteen, Dutch standard in colour, $2\frac{1}{2}$ cents per pound, and 25 per cent. of that added - - - - -	2 81 $\frac{1}{4}$
189. Sugar above number thirteen, and not above number sixteen, Dutch standard in colour, $2\frac{3}{4}$ cents per pound, and 25 per cent. of that added - - - - -	3 43 $\frac{3}{4}$
190. Sugar above number sixteen, and not above number twenty, Dutch standard in colour, $3\frac{1}{4}$ cents per pound, and 25 per cent. of that added - - - - -	4 06 $\frac{1}{4}$
191. Sugar above number twenty, Dutch standard in colour, and on all refined loaf, lump, crushed, powdered, and granulated sugar, 4 cents per pound, and 25 per cent. of that added. But syrup of sugar, syrup of sugar-cane juice, melado, concentrated melado, or concentrated molasses, entered under the name of molasses, shall be forfeited to the United States - - - - -	5 00
192. Sugar-candy, not coloured, 10 cents per pound.	
193. All other confectionery, not otherwise provided for, made wholly or in part of sugar, and on sugars after being refined, when tinted, coloured, or in any way adulterated, valued at thirty cents per pound or less, 15 cents per pound.	
194. Confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per cent. <i>ad valorem</i> .	
195. Molasses, 5 cents per gallon, and 25 per centum of that added - - - - -	Per gallon. 0 6 $\frac{1}{4}$
196. Tank bottoms, syrup of sugar-cane juice, melado, concentrated melado, and concentrated molasses, $1\frac{1}{2}$ cents per pound, and 25 per cent. of that added - - - - -	Per 100 lbs. 1 87 $\frac{1}{2}$

SCHEDULE H.—SILK AND SILK GOODS.

201. Silk twist, twist composed of mohair and silk: 40 per centum *ad valorem*.
202. Dress and piece silks, ribbons, and silk velvets, or velvets of which silk is the component material of chief value: 60 per centum *ad valorem*.
203. Silk vestings, pongeens, shawls, scarfs, mantillas, pelerines, handkerchiefs, veils, laces, shirts, drawers, bonnets, hats, caps, turbans, chemisettes, hose, mitts, aprons, stockings, gloves, suspenders, watch-chains, webbing, braids, fringes, galloons, tassels, cords, and trimmings, and ready-made clothing of silk, or of which silk is a component material of chief value: 60 per centum *ad valorem*.
204. Buttons and ornaments for dresses and outside garments made of silk,

or of which silk is the component material of chief value, and containing no wool, worsted, or goat's hair: 50 per centum ad valorem.

205. Manufactures of silks, or of which silk is the component material of chief value, not otherwise provided for: 50 per centum ad valorem.

SCHEDULE I.—SPICES.

206. Pimento, and black, white and red or cayenne pepper: 5 cents per pound.

207. Ground pimento, and ground pepper of all kinds: 10 cents per pound.

208. Cinnamon: 20 cents per pound. Mace: 25 cents per pound. Nutmegs: 20 cents per pound. Cloves: 5 cents per pound. Clove-stems: 3 cents per pound. Cassia and cassia-vera: 10 cents per pound. Cassia buds and cassia (ground): 20 cents per pound.

209. All other spices: 20 cents per pound; ground or prepared: 30 cents per pound.

210. Ginger ground, 3 cents per pound.

211. Ginger, preserved or pickled: 35 per centum ad valorem.

212. Essence of ginger: 35 per centum ad valorem.

SCHEDULE J.—TOBACCO.

213. Cigars, cigarettes, and cheroots of all kinds: \$2.50 cts. per pound, and in addition thereto 25 per centum ad valorem. But paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

214. Tobacco in leaf, unmanufactured and not stemmed: 35 cents per pound.

215. Tobacco stems: 15 cents per pound.

216. Tobacco manufactured of all descriptions, and stemmed tobacco not otherwise provided for: 50 cents per pound.

217. Snuff and snuff flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise, of all descriptions: 50 cents per pound.

218. Unmanufactured tobacco, not otherwise provided for: 30 per centum ad valorem.

SCHEDULE K.—WOOD.

219. Timber, hewn or sawed; timber used in building wharves, and spars: 20 per centum ad valorem.

220. Timber, squared or sided, not otherwise provided for: 1 cent per cubic foot.

221. Sawed boards, plank, deals and other lumber of hemlock, white-wood, sycamore, and bass-wood: \$1 per thousand feet, board-measure.

222. All other varieties of sawed lumber, \$2 per thousand feet, board-measure. But when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid, for each side so planed or finished, 50 cents per thousand feet; and if planed on one side and tongued and grooved, \$1 per thousand feet; and if planed on two sides and tongued and grooved, \$1.50 cents per thousand feet.

223. Hubs for wheels, last-blocks, waggon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only: 20 per centum ad valorem.

224. Staves for pipes, hogsheads, and other casks; ten per centum ad valorem.

225. Staves not otherwise provided for: twenty per centum ad valorem
 226. Pickets and palings: twenty per centum ad valorem.
 227. Laths: 15 cents per thousand pieces.
 228. Shingles: thirty-five cents per thousand.
 229. Pine clapboards; \$2 per thousand.
 230. Spruce clapboards: \$1.50 cents per thousand.
 231. House or cabinet furniture, in pieces or rough, and not finished: 30 per centum ad valorem.
 232. Cabinet wares and house furniture, finished: 35 per centum ad valorem.
 233. Casks and barrels, empty, sugar-box shooks and packing-boxes of wood, not otherwise provided for: 30 per centum ad valorem.
 234. Manufactures of cedar-wood, granadilla, ebony, mahogany, rose-wood, and satin-wood: 35 per centum ad valorem; manufactures of wood, or of which wood is the chief component part, not otherwise provided for: 35 per centum ad valorem.
 235. Wood unmanufactured, not otherwise provided for: 20 per centum ad valorem.

SCHEDULE L.—WOOL AND WOOLLEN GOODS.

236. All wools, hair of the alpaca, goat, and other like animals, shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes:

CLASS 1.—CLOTHING-WOOL.

237. That is to say, merino, mestiza, metz or metis wools, or other wools of merino blood, immediate or remote; down clothing-wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools, not hereinafter described or designated in classes two and three.

CLASS 2.—COMBING WOOLS.

238. That is to say, Leicester, Cotswold, Lincolnshire, down combing-wools Canada long wools, or other like combing-wools of English blood, and usually known by the terms herein used; and also all hair of the alpaca, goat, and other like animals.

CLASS 3.—CARPET WOOLS AND OTHER SIMILAR WOOLS.

239. Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere. The duty upon wool of the first class which shall be imported washed, shall be twice the amount of the duty to which it should be subjected, if imported unwashed.

240. And the duty upon wool of all classes which shall be imported scoured, shall be three times the duty to which it would be subjected if it be imported unwashed. And the duty upon wool of the sheep, or hair of the alpaca, goat and other like animals, which shall be imported in any other than the ordinary condition as now and heretofore practised, or which shall be changed in its character or condition, for the purpose of evading the duty, or which shall be

reduced in value by the admixture of dirt, or any other foreign substance, shall be twice the duty to which it would be otherwise subject.

241. Wools of the first class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound : 10 cents per pound, and, in addition thereto, 11 per centum ad valorem. Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents per pound : 12 cents per pound, and, in addition thereto, 10 per centum ad valorem.

242. Wools of the second class, and all hair of the alpaca, goat, and other like animals, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound : 12 cents per pound, and, in addition thereto, 11 per centum ad valorem.

243. Wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents or less per pound : 12 cents per pound, and in addition thereto, 10 per centum ad valorem.

244. Wools of the third class, the value whereof at the last port or place whence exported into the United States, excluding charges in such port, shall be twelve cents or less per pound : 3 cents per pound.

245. Wool of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound : 6 cents per pound.

246. Wools on the skin : the same rates as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

247. Sheep-skins and Angora goat-skins, raw or unmanufactured, imported with the wool on, washed or unwashed : 30 per centum ad valorem on the skins alone.

248. Woollen rags, shoddy, mungo, waste, and flocks : 12 cents per pound.

249. Woollen cloths, woollen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not herein otherwise provided for : 50 cents per pound, and, in addition thereto, 35 per centum ad valorem.

250. Flannels, blankets, hats of wool, knit goods, balmorals, woollen and worsted yarns, and all manufactures of every description composed wholly or in part of worsted, the hair of the alpaca, goat, or other like animals, except such as are composed in part of wool, not otherwise provided for, valued at not exceeding forty cents per pound : 20 cents per pound ; valued at above forty cents per pound and not exceeding sixty cents per pound : 30 cents per pound ; valued at above sixty cents per pound and not exceeding eighty cents per pound : 40 cents per pound ; valued at above eighty cents per pound : 50 cents per pound ; and, in addition thereto, upon all the above-named articles : 35 per centum ad valorem.

251. Endless belts or felts for paper or printing machines : 20 cents per pound and 35 per centum ad valorem.

252. Bunting : 20 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

253. Women's and children's dress goods and real or imitation Italian cloths, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, valued at not exceeding twenty cents per square yard : 6 cents per square yard, and, in addition thereto, 35 per centum ad valorem ; valued at above twenty cents per square yard : 8 cents per square yard, and, in addition thereto, 40 per centum ad valorem. But on all goods weighing four

ounces and over per square yard, the duty shall be 50 cents per pound, and, in addition thereto, 35 per centum ad valorem.

254. Clothing ready made, and wearing apparel of every description, and balmoral skirts and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods: 50 cents per pound, and in addition thereto, 40 per centum ad valorem.

255. Webbings, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress-trimmings, head nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand or braided by machinery, made of wool, worsted, or mohair, or of which wool, worsted, or mohair is a component material: 50 cents per pound, and, in addition thereto, 50 per centum ad valorem.

256. Aubusson and Axminster carpets, and carpets woven whole for rooms: 50 per centum ad valorem.

257. Saxony, Wilton, and Tornay carpets (velvet), wrought by the Jacquard machine: 70 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

258. Brussels carpets, wrought by the Jacquard machine: 44 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

259. Patent velvet and tapestry velvet carpets, printed on the warp or otherwise, 40 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

260. Tapestry Brussels carpets, printed on the warp or otherwise: 28 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

261. Treble ingrain, three-ply, and worsted chain Venetian carpets: 17 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

262. Yarn Venetian and two-ply ingrain carpets: 12 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

263. Druggets and bockings, printed, coloured, or otherwise: 25 cents per square yard, and, in addition thereto, 35 per centum ad valorem.

264. Hemp or Jute carpeting: 8 cents per square yard.

265. Carpets and carpeting of wool, flax, or cotton, or parts of either, or other material not herein specified: 40 per centum ad valorem. And mats, rugs, screens, covers, hassocks, bed-sides, and other portions of carpets or carpetings, shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description, and the duty on all other mats, (not exclusively of vegetable material) screens, hassocks, and rugs, shall be 45 per centum ad valorem.

266. Oil-cloths, for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, 35 per centum ad valorem; valued at over fifty cents per square yard, and on all other oil-cloth (except silk oil-cloth), and on water-proof cloth, not otherwise provided for: 45 per centum ad valorem.

267. Oil-silk cloth: 60 per centum ad valorem.

SCHEDULE M.—SUNDRIES.

268. Acetates.—Or ammonia, 25 cents per pound; baryta, 25 cents per pound; copper, 10 cents per pound; iron, 25 cents per pound; lead, brown, 5 cents per pound; white, 10 cents per pound; lime, 25 per centum ad valorem; magnesia, 50 cents per pound; potassa, 25 cents per pound; soda, 25 cents per pound; strontia, 25 cents per pound; zinc, 25 cents per pound.

269. Acids,—Acetic, acetous, and pyroligneous of specific gravity of 1.047,

or less, 5 cents per pound ; acetic, acetous, and pyroligneous of specific gravity over 1.047, 30 cents per pound ; benzoic, 10 per centum ad valorem ; carbolic, liquid, 10 per centum ad valorem ; chromic, 15 per centum ad valorem ; critic, 10 cents per pound ; gallic, \$1 per pound ; nitric, 10 per centum ad valorem ; sulphuric, fuming (Nordhausen), 1 cent per pound ; tannic, \$1 per pound ; tartaric, 15 cents per pound ; and all other acids of every description used for medical purposes, or in the fine arts, not otherwise provided for, 10 per centum ad valorem.

270. Acorn, and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee or a substitute for coffee, not otherwise provided for : 3 cents per pound.

271. Alabaster and spar ornaments : 30 per centum ad valorem.

272. Albata, unmanufactured : 35 per centum ad valorem.

273. Almonds : 6 cents per pound ; shelled : 10 cents per pound.

274. Alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake : 60 cents per one hundred pounds.

275. Ammonia.—Ammonia, and sulphate and carbonate of ammonia : 20 per centum ad valorem ; sal ammonia and muriate of ammonia : 10 per centum ad valorem.

276. Animals, live : 20 per centum ad valorem.

277. Antimony, crude, and regulus of : 10 per centum ad valorem.

278. Argols (other than crude) : 6 cents per pound.

279. Asbestos, manufactured : 20 per centum ad valorem.

280. Arrowroot : 30 per centum ad valorem.

281. Asphaltum : 25 per centum ad valorem.

282. Assafetida : 20 per centum ad valorem.

283. Balsams, used for medicinal purposes, not otherwise provided for : 30 per centum ad valorem.

284. Barley, pearl or hulled : 1 cent per pound.

285. Barytes, and sulphate of : $\frac{1}{2}$ cent per pound ; nitrate of : 20 per centum ad valorem.

286. Baskets, and all other articles composed of grass, osier, palm-leaf, whalebone, or willow, not otherwise provided for : 35 per centum ad valorem ; composed of straw : 35 per centum ad valorem.

287. Bay-rum or bay-water, whether distilled or compounded : \$1 per gallon of first proof, and in proportion for any greater strength than first proof.

288. All beads and bead ornaments, except amber : 50 per centum ad valorem.

289. Bees-wax : 20 per centum ad valorem.

290. Benzoates : 30 per centum ad valorem.

291. Billiard-chalk : 50 per centum ad valorem.

292. Black of bone, or ivory drop black : 25 per centum ad valorem.

293. Blacking of all descriptions : 30 per centum ad valorem.

294. Bladders, manufactures of : 30 per centum ad valorem.

295. Manufactures of bones, horn, ivory, or vegetable ivory : 35 per centum ad valorem.

296. Bonnets, hats, and hoods, for men, women, and children, composed of chip, grass, palm-leaf, willow, or any other vegetable substance, hair, whalebone, or other material, not otherwise provided for : 40 per centum ad valorem ; composed of straw : 40 per centum ad valorem.

297. Books, periodicals, pamphlets, blank-books, bound or unbound, and all printed matter, engravings, bound or unbound, illustrated books and papers, and maps and charts : 25 per centum ad valorem.

298. Borax, refined : 10 cents per pound.

299. Bouillions or cannetille, and metal threads, filé or gespinst: 25 per centum ad valorem.

300. Brick, fire-brick, and roofing and paving-tile, not otherwise provided for: 20 per centum ad valorem.

301. Brimstone, in rolls or refined: \$10 per ton.

302. Bristles: 15 cents per pound.

303. Britannia ware: 35 per centum ad valorem.

304. Bronze liquor: 10 per centum ad valorem.

305. Bronze powder: 20 per centum ad valorem.

306. Brooms of all kinds: 35 per centum ad valorem.

307. Brushes of all kinds: 40 per centum ad valorem.

308. Bulbous roots, not otherwise provided for: 30 per centum ad valorem.

309. Burning fluid: 50 cents per gallon.

310. Burr-stones, manufactured or bound up into millstones: 20 per centum ad valorem.

311. Buttons and button-moulds, not otherwise provided for: 30 per centum ad valorem.

312. Calomel: 30 per centum ad valorem.

313. Camphor, refined: 5 cents per pound.

314. Candles and tapers, stearine, and adamantine: 5 cents per pound; spermaceti, parafine, and wax candles and tapers, pure or mixed: 8 cents per pound; all other candles and tapers: 2½ cents per pound.

315. Canes and sticks for walking, finished or unfinished: 35 per centum ad valorem.

316. Card-cases, pocket-books, shell-boxes, souvenirs, and all similar articles of whatever material composed: 35 per centum ad valorem.

317. Carriages and parts of carriages: 35 per centum ad valorem.

318. Castor beans or seeds, per bushel of fifty pounds: 60 cents.

319. Chicory-root, ground or unground: 1 cent per pound.

320. Chicory-root, burnt or prepared: 5 cents per pound.

321. Chloroform: \$1.00 per pound.

322. Chocolate: 5 cents per pound.

323. Chronometers, box or ship's, and parts thereof: 10 per centum ad valorem.

324. Clocks, and parts of clocks: 35 per centum ad valorem.

325. Clothing, ready-made, and wearing apparel of every description, of whatever material composed, except wool, silk, and linen, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, not otherwise provided for, caps, gloves, leggins, mitts, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, except silk and linen, worn by men, women, or children, and not otherwise provided for, articles worn by men, women, or children, of whatever material composed, except silk and linen, made up, or made wholly or in part by hand, not otherwise provided for: 35 per centum ad valorem.

326. Coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver plated, brass, brass plated or covered, common tinned, burnished or japanned, not otherwise provided for: 35 per centum ad valorem.

327. Slack coal or culm, such as will pass through a half-inch screen: 40 cents per ton of twenty-eight bushels, eighty pounds to the bushel; bituminous coal and shale: 75 cents per ton of twenty-eight bushels, eighty pounds to the bushel.

328. Cobalt, oxide of: 20 per centum ad valorem.

329. Cocoa, prepared or manufactured: 2 cents per pound.

330. Colæ: 25 per centum ad valorem.

331. Collodion and ethers of all kinds, not otherwise provided for, and etherial preparations or extracts, fluid: \$1.00 per pound.

332. Colouring for brandy: 50 per centum ad valorem.

333. Combs of all kinds: 35 per centum ad valorem.

334. Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for: 35 per centum ad valorem.

335. Composition of glass or paste, when set: 30 per centum ad valorem; when not set: 10 per centum ad valorem.

336. Composition tops for tables, or other articles of furniture: 35 per centum ad valorem.

337. Copperas, green vitriol, or sulphate of iron: $\frac{1}{2}$ cent per pound.

338. Coral, cut or manufactured: 30 per centum ad valorem.

339. Corks and cork-bark, manufactured: 30 per centum ad valorem.

340. Corsets, or manufactured cloth, woven or made in patterns of such size shape, and form, or cut in such manner as to be fit for corsets, when valued at six dollars per dozen or less: \$2.00 per dozen; when valued over six dollars per dozen: 35 per centum ad valorem.

341. Court-plaster: 35 per centum ad valorem.

342. Crayons of all kinds: 30 per centum ad valorem.

343. Cream tartar: 10 cents per pound.

344. Cutlery of all kinds: 35 per centum ad valorem.

345. Currants, Zante, or other: 1 cent per pound.

346. Dates and prunes: 1 cent per pound.

347. Dolls: 35 per centum ad valorem.

348. Dried pulp: 20 per centum ad valorem.

349. Drugs, medicinal and other, crude, not otherwise provided for: 20 per centum ad valorem.

350. Embroidery, manufactures of cotton, linen or silk, if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle, or other process, not otherwise provided for: 35 per centum ad valorem; articles embroidered with gold and silver, or other metals: 35 per centum ad valorem.

351. Emery grains: 2 cents per pound.

352. Emery ore: \$6 per ton.

353. Emery, manufactured, ground or pulverized: 1 cent per pound.

352. Encaustic tiles: 35 per centum ad valorem.

355. Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal: 35 per centum ad valorem.

356. Essences, extracts, toilet waters, cosmetics, hair-oils, pomades, hair-dressings, hair-restoratives, hair-dyes, tooth-washes, dentifrice, tooth-pastes, aromatic cachous, or other perfumeries or cosmetics, by whatever name or names known, used or applied as perfumes or applications to the hair, mouth, or skin: 50 per centum ad valorem; cologne water and other perfumery, of which alcohol forms the principal ingredients: \$3 per gallon, and 50 per centum ad valorem; rum essence or oil, and bay-rum essence or oil: 50 cents per ounce.

357. Eyelets of every description: 6 cents per thousand.

358. Fans and fire-screens of every description, except common palm-leaf fans, of whatever material composed: 35 per centum ad valorem.

359. Feathers—Ostrich, vulture, cock, and other ornamental, crude or not dressed, coloured or manufactured: 25 per centum ad valorem; when dressed, coloured, or manufactured: 50 per centum ad valorem; artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not otherwise provided for: 50 per centum ad valorem.

360. Feather beds: 20 per centum ad valorem.

361. Feldspar : 20 per centum ad valorem

362. Figs : $2\frac{1}{2}$ cents per pound.

363. Filberts and walnuts, of all kinds : 3 cents per pound.

364. Finishing powder : 20 per cent ad valorem.

365. Fire-crackers : \$1 a box of forty packs, not exceeding eighty to each pack, and in the same proportion of any greater or less number.

366. Fire-crackers, not otherwise provided for : 30 per centum ad valorem.

367. Fish-skins : 20 per centum ad valorem.

368. Fruit ethers, essences or oils of apple, pear, peach, apricot, strawberry and raspberry, made of fusel-oil or of fruit, or imitations thereof : \$2.50 per pound.

369. Fruits.—Oranges, lemons, pine apples, and grapes : 20 per centum ad valorem ; limes, bananas, plantains, shaddocks, mangoes, 10 per centum ad valorem. But no allowance shall be made for loss by decay on the voyage, unless the loss shall exceed 25 per centum of the quantity, and the allowance then made shall be only for the amount of loss in excess of 25 per centum of the whole quantity. Green, ripe, or dried, not otherwise provided for : 10 per centum ad valorem ; preserved in their own juice, and fruit-juice : 25 per centum ad valorem.

370. Fulminates, fulminating powders, and all articles used for like purposes, not otherwise provided for : 30 per centum ad valorem.

371. Fur, articles made of.—Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material : 35 per centum ad valorem.

372. Fusel-oil, or amylic alcohol : \$2 per gallon.

373. Gelatine, and all similar preparations, not otherwise provided for : 35 per centum ad valorem.

374. Glass plates or disks, unwrought, for optical instruments : 10 per centum ad valorem.

375. Gloves, kid or other leather, of all descriptions, for men's, women's, or children's wear : 50 per centum ad valorem.

376. Glue : 20 per centum ad valorem.

377. Glycerine : 30 per centum ad valorem.

378. Grease, all not specified : 10 per centum ad valorem.

379. Grindstones, rough or unfinished : \$1.50 per ton ; finished : \$2 per ton.

380. Gum substitute, or burnt starch : 10 per centum ad valorem.

381. Gunpowder and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound : 6 cents per pound, and, in addition thereto, 20 per centum ad valorem ; valued above twenty cents per pound : 10 cents per pound, and in addition thereto, 20 per centum ad valorem.

382. Gutta-percha, manufactured : 40 per centum ad valorem.

383. Hair—Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component material : 35 per centum ad valorem ; curled hair, except hair of hogs, used for beds or matresses : 30 per centum ad valorem ; hair of hogs : 1 cent per pound ; human hair, raw, uncleaned, and not drawn : 20 per centum ad valorem ; when cleaned or drawn, but not manufactured : 30 per centum ad valorem ; when manufactured : 40 per centum ad valorem ; hair of all kinds, cleaned, but unmanufactured, not otherwise provided for : 10 per centum ad valorem.

384. Hair cloth known as "crinoline cloth," and all other manufactures of hair, not otherwise provided for : 30 per centum ad valorem ; of the description known as "hair-seating" eighteen inches wide or over : 40 cents per square yard ; less than eighteen inches wide : 30 cents per square yard.

385. Hair pencils: 35 per centum ad valorem.

386. Hair pins, made of iron wire: 50 per centum ad valorem.

387. Hat bodies of cotton: 35 per centum ad valorem.

388. Hats, &c., materials for.—Braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise provided for: 30 per centum ad valorem.

389. Hatters' furs not on the skin, and dressed furs on the skin: 20 per centum ad valorem.

390. Hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value: 25 per centum ad valorem.

391. Hempseed and rapeseed, and other oil seeds of like character other than linseed or flaxseed: $\frac{1}{2}$ cent per pound.

392. Hoffman's anodyne and spirits of nitric ether: 50 cents per pound.

393. Honey: 20 cents per gallon. 394. Hops: 8 cents per lb.

395. India rubber and silk, manufactures of, or manufactures of India rubber and silk and other materials: 50 per centum ad valorem.

396-397. India rubber, articles composed of.—Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for: 35 per centum ad valorem.

398. Articles composed wholly of India rubber, not otherwise provided for: 25 per centum ad valorem.

399. India rubber boots and shoes: 30 per centum ad valorem.

400. Ink, printers' ink, and ink-powders: 35 per centum ad valorem.

401. Insulators for use exclusively in telegraphy, except those made of glass: 25 per centum ad valorem.

402. Iodine, salts of: 15 per centum ad valorem; resublimed: 75 cents per pound.

403. Ivory or bone dice, draughts, chess-men, chess-balls, and bagatelle-balls: 50 per centum ad valorem.

404. Japanned ware of all kinds, not otherwise provided for: 40 per centum ad valorem.

405. Jellies of all kinds: 50 per centum ad valorem.

406. Jet, manufactures and imitations of: 35 per centum ad valorem.

407. Lead, nitrate of: 3 cents per pound.

408. Leather.—Bend or belting leather, and Spanish or other sole leather: 15 per centum ad valorem; calf-skins, tanned, or tanned and dressed: 25 per centum ad valorem; upper leather of all other kinds, and skins dressed and finished of all kinds, not otherwise provided for: 20 per centum ad valorem; skins for morocco, tanned, but unfinished: 10 per centum ad valorem; manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for: 35 per centum ad valorem.

409. Leather and skins, japanned, patent or enamelled: 35 per centum ad valorem.

410. All leather and skins, tanned, not otherwise provided for: 25 per centum ad valorem.

411. Lemon and lime-juice: 10 per centum ad valorem.

412. Licorice-paste, or licorice in rolls: 10 cents per pound.

413. Licorice-juice: 5 cents per pound.

414. Lime: 10 per centum ad valorem.

415. Linseed or flaxseed: 20 cents per bushel of fifty-six pounds weight. But no drawback shall be allowed on oil-cake made from imported seed.

416. Magnesia, carbonate: 6 cents per pound; calcined, 12 cents per pound.

417. Malt: 20 per centum ad valorem.

418. Marble.—Marble, white statuary, brocatella, sienna, and verd-antique, in block, rough or squared: \$1 per cubic foot, and, in addition thereto, 25 per centum ad valorem; veined marble and marble of all other descriptions, not otherwise provided for, in block, rough or squared: 50 cents per cubic foot, and, in addition thereto, 20 per centum ad valorem; sawed, dressed, or polished marble, marble slabs, and marble paving-tiles: 30 per centum ad valorem, and, in addition, 25 cents per superficial square foot not exceeding two inches in thickness. If more than two inches in thickness, 10 cents per foot, in addition to the above rate, for each inch or fractional part thereof in excess of two inches in thickness, but if exceeding six inches in thickness, such marble shall be subject to the duty imposed upon marble blocks.

419. All manufactures of marble not otherwise provided for: 50 per centum ad valorem.

420. Mats of cocoa-nut: 30 per centum ad valorem.

421. Matting, China, and other floor-matting, and mats made of flags, jute, or grass: 30 per centum ad valorem. Cocoa or coir: 25 per centum ad valorem.

422. Medicinal preparations not otherwise provided for: 40 per centum ad valorem.

423. Mercurial preparations not otherwise provided for: 20 per centum ad valorem.

424. Mineral and bituminous substances in a crude state not otherwise provided for: 20 per centum ad valorem.

425. Mineral kermes: 10 per centum ad valorem.

426. Mineral or medicinal waters, artificial, for each bottle or jug containing not more than one quart: 3 cents, and, in addition thereto, 25 per centum ad valorem; containing more than one quart: 3 cents for each additional quart, or fractional part thereof, and, in addition thereto, 25 per centum ad valorem. Otherwise than in bottles: 30 per centum ad valorem.

427. Morphia, and all salts of morphia: \$1 per ounce.

428. Music, printed with lines, bound or unbound: 20 per centum ad valorem.

429. Musical instruments of all kinds: 30 per centum ad valorem.

430. Muskets, rifles, and other fire-arms: 35 per centum ad valorem.

431. Mustard, ground, in bulk: 10 cents per pound; when enclosed in glass or tin: 14 cents per pound.

432. Needles, sewing, darning, knitting, and all other descriptions not otherwise provided for: 25 per centum ad valorem.

433. Nuts of all kinds, not otherwise provided for: 2 cents per pound.

434. Oils.—Illuminating, and naphtha, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum or rock-oil, or other bituminous substances used for like purposes: 40 cents per gallon; coal-oil, crude: 15 cents per gallon; crude petroleum or rock-oil: 20 cents per gallon; croton: \$1 per pound; olive, in flasks and bottles, and salad: \$1 per gallon; castor: \$1 per gallon; cloves: \$2 per pound; cognac, or oenanthic ether: \$4 per ounce; linseed or flaxseed: 30 cents per gallon, seven pounds and a half of weight to be estimated as a gallon; hempseed and rapeseed: 23 cents per gallon; neat's foot, and all animal, whale, seal and fish oils: 20 per centum ad valorem, cottonseed: 30 cents per gallon; cenne: 30 cents per gallon.

435. Oils, essential or essence.—Bay-leaves: \$17.50 per pound; cubeb: 20 cents per pound.

\$1 per pound; lemons: 50 cents per pound; orange: 50 cents per pound; all other essential oils, not otherwise provided for: 50 per centum ad valorem.

436. Oils, fixed or expressed.—Bay or laurel: 20 cents per pound; olive, not salad: 25 cents per gallon; mustard, not salad: 25 cents per gallon; oils expressed, not otherwise provided for: 20 per centum ad valorem.

437. Opium: \$1 per pound; prepared for smoking, and all other preparations of opium not otherwise provided for: \$6 per pound. But opium prepared for smoking, and other preparations of opium, deposited in bonded warehouse, shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded.

438. Osier or willow, prepared for basket-makers' use: 30 per centum ad valorem.

439. Paintings and statuary, not otherwise provided for: 10 per centum ad valorem. But the term "statuary," as used in the law now in force imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only.

440. Paints and dyes.—Aniline dyes and colours, by whatever name known: 50 cents per pound, and 35 per centum ad valorem.

441. Blanc-fixe, enameled white, satin-white, lime-white, and all combinations of barytes with acids or water: 3 cents per pound; carmine lake, dry or liquid: 35 per centum ad valorem.

442. French green, Paris green, mineral green, mineral blue, and Prussian blue, dry or moist: 30 per centum ad valorem.

443. Indian red: 25 per centum ad valorem.

444. Indigo, extract of: 10 per centum ad valorem; carmined: 20 per centum ad valorem.

445. Iron liquor: 10 per centum ad valorem.

446. Lamp-black: 20 per centum ad valorem.

447. Lastings, mohair cloth, silk twist, or other manufactures of cloth woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for buttons exclusively, not combined with India rubber: 10 per centum ad valorem.

448. Lead, white or red, and litharge, dry or ground in oil: 3 cents per pound.

449. Logwood, and other dye-woods, extracts and decoctions of: 10 per centum ad valorem.

450. Ochres and ochery earths, not otherwise provided for, when dry: 50 cents per one hundred pounds; when ground in oil: \$1.50 per one hundred pounds; Spanish brown: 25 per centum ad valorem.

451. Sumac: 10 per centum ad valorem.

452. Ultramarine: 6 cents per pound.

453. Umber: 50 cents per one hundred pounds.

454. Vandyke brown: 20 per centum ad valorem.

455. Water-colours: 35 per centum ad valorem.

456. Wood lake, Venetian red, vermillion, chrome-yellow, rose-pink, Dutch pink, and paints and painters' colours, (except white and red lead and oxide of zinc), dry or ground in oil, and moist water-colours used in the manufacture of paper-hangings and coloured papers and cards, not otherwise provided for: 25 per centum ad valorem.

457. Zinc, oxide of, dry or ground in oil: $1\frac{3}{4}$ cents per pound.

458. Paper.—Sized or glued, suitable only for printing paper: 25 per centum ad valorem; printing, unsized, used for books and newspapers exclusively: 20 per centum ad valorem; manufactures of, or of which paper is a compo-

uent material, not otherwise provided for: 35 per centum ad valorem; sheathing paper: 10 per centum ad valorem.

459. Paper boxes, and all other fancy boxes: 35 per centum ad valorem.

460. Paper envelopes: 35 per centum ad valorem.

461. Paper-hangings and paper for screens and fire-boards; paper, antiquarian, demy, drawing, elephant, foolscap, imperial letter, and all other paper not otherwise provided for: 35 per centum ad valorem.

462. Papier-maché, manufactures, articles, wares of: 35 per centum ad valorem.

463. Paraffine: 10 cents per pound.

464. Parchment: 30 per centum ad valorem.

465. Patent size: 20 per centum ad valorem.

466. Paving-stones, not otherwise provided for: 10 per centum ad valorem.

467. Pea-nuts or ground beans: 1 cent per pound; shelled, $1\frac{1}{2}$ cents per pound.

468. Pencils of wood, filled with lead or other materials: 50 cents per gross, and, in addition thereto, 30 per centum ad valorem.

469. Pencils, lead, not in wood: \$1 per gross.

470. Pens, metallic: 10 cents per gross, and, in addition thereto, 25 per centum ad valorem.

471. Pen-tips and pen-holders, or parts thereof: 35 per centum ad valorem.

472. Percussion caps: 40 per centum ad valorem.

473. Philosophical apparatus and instruments: 40 per centum ad valorem.

Provided, That any philosophical apparatus and instruments imported for the use of any society incorporated for religious purposes, are subject to a duty of 15 per centum ad valorem.

474. Pins, solid-head or other: 35 per centum ad valorem.

475. Pipe-cases, pipe-stems, tips, mouth-pieces, and metallic mountings for pipes, and all other parts of pipes or pipe fixtures, and all smokers' articles: 75 per centum ad valorem.

476. Pipes and pipe-bowls.—Meerschaum, wood, porcelain, lava, and all other tobacco-smoking pipes and pipe-bowls, not otherwise provided for: \$1.50 cents per gross, and, in addition thereto, 75 per centum ad valorem; pipes, clay, common or white: 35 per centum ad valorem.

477. Pitch: 20 per centum ad valorem.

478. Plants.—Fruit, shade, lawn, and ornamental trees, shrubs, plants, and flower-seeds, not otherwise provided for; garden seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for: 20 per centum ad valorem.

479. Plaster of Paris, when ground or calcined: 20 per centum ad valorem.

480. Plated and gilt ware of all kinds: 35 per centum ad valorem.

481. Plates, engraved, of steel: 25 per centum ad valorem; of wood or other material: 25 per centum ad valorem.

482. Playing-cards, costing not over twenty-five cents a pack: 25 cents per pack; costing over twenty-five cents a pack: 35 cents per pack.

483. Plums: $2\frac{1}{2}$ cents per pound.

484. Polishing powders of all descriptions, Frankfort Black, and Berlin, Chinese, fig, and wash blue: 25 per centum ad valorem.

485. Potash.—Chlorate: 3 cents per pound; hydriodate, iodate, iodide: 75 cents per pound; acetate: 25 cents per pound; prussiate, yellow: five cents per pound; prussiate, red: 10 cents per pound.

486. Precious stones and jewellery.—Diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set: 10 per centum ad valorem;

when set in gold, silver, or other metal, or on imitations thereof, and all other jewellery: 25 per centum ad valorem; watch jewels: 10 per centum ad valorem.

487. Proprietary medicines: Pills, powders, tinctures, troches, or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions, recommended to the public as proprietary medicines, or prepared according to some private formula or secret art as remedies or specifics for any disease or diseases or affections whatever affecting the human or animal body: 50 per centum ad valorem.

488. Putty: \$1.50 cents per one hundred pounds.

490.*Quinine, salts of, other than sulphate of: 45 per centum ad valorem; sulphate of: 20 per centum ad valorem.

491. Rags of whatever material, not otherwise provided for: 10 per centum ad valorem.

492. Raisins: $2\frac{1}{2}$ cents per pound.

493. Rattans and reeds, manufactured or partially manufactured: 25 per centum ad valorem.

494. Red precipitate: 20 per centum ad valorem.

495. Resins, gum, not otherwise provided for, and rosin: 20 per centum ad valorem.

496. Röchelle salts: 5 cents per pound.

497. Roman cement: 20 per centum ad valorem.

498. Saleratus and bicarbonate of soda: $1\frac{1}{2}$ cents per pound.*

499. Sal-soda and soda ash: $\frac{1}{4}$ of 1 cent per pound.

500. Salt.—In bags, sacks, barrels, or other packages: 12 cents per one hundred pounds; in bulk: 8 cents per one hundred pounds.

501. Saltpetre.—Crude: 1 cent per pound; refined and partially refined: 2 cents per pound.

502. Salts.—Epsom: 1 cent per pound; Glauber's: $\frac{1}{2}$ of 1 cent per pound; preparations of, not otherwise provided for: 20 per centum ad valorem.

503. Santonine: \$3 per pound.

504. Scagliola tops, for tables or other articles of furniture: 35 per centum ad valorem.

505. Sealing-wax: 35 per centum ad valorem.

506. Shaddock: 10 per centum ad valorem.

507. Shells, manufactures of: 35 per centum ad valorem.

508. Side arms of every description, not otherwise provided for: 35 per centum ad valorem.

509. Skates costing twenty cents or less per pair: 8 cents per pair; costing over twenty cents per pair: 35 per centum ad valorem.

510. Smalts: 20 per centum ad valorem.

511. Soap, fancy, perfumed, honey, transparent, and all descriptions of toilet and shaving soaps: 10 cents per pound, and in addition thereto, 25 per centum ad valorem; soap not otherwise provided for: 1 cent per pound; and, in addition thereto, 30 per centum ad valorem.

512. Soda, caustic: $1\frac{1}{2}$ cents per pound; hyposulphate of, and all carbonates of, by whatever name designated, not otherwise provided for: 20 per centum ad valorem; silicate of, or other alkaline silicates: $\frac{1}{2}$ cent per pound.

513. Sponges: 20 per centum ad valorem.

514. Sporting-gun wads of all descriptions: 35 per centum ad valorem.

515. Starch, made of potatoes or corn: 1 cent per pound, and 20 per centum ad valorem; made of rice, or any other material: 3 cents per pound, and 20 per centum ad valorem

516. Staves for pipes, hogsheads, or other casks : 10 per centum ad valorem; other staves : 20 per centum ad valorem.

517. Stereotype plates : 25 per centum ad valorem.

518. Stones—freestone, granite, sandstone, and all building and monumental stone except marble : \$1.50 per ton.

519. Strings—all strings of whip gut, or cat gut, other than strings for musical instruments : 30 per centum ad valorem.

520. Strychnia : \$1.00 per ounce.

521. Strychnine, salts of, not otherwise provided for : \$1.50 per ounce.

522. Sulphur, flour of : \$20.00 per ton, and 15 per centum ad valorem.

523. Tallow : 1 cent per pound.

524. Tannin : \$2.00 per pound.

525. Tar : 20 per centum ad valorem.

526. Tartar-emetic : 15 cents per pound.

527. Teeth, manufactured : 20 per centum ad valorem.

528. Tin, oxide, muriatic and salts of tin, and tin foil : 30 per centum ad valorem.

529. Toys, wooden or other, for children : 50 per centum ad valorem.

530. Twine or pack thread, not otherwise provided for : 35 per centum ad valorem.

531. Turpentine, spirits of : 30 cents per gallon.

532. Types, new : 25 per centum ad valorem.

533. Type metal : 25 per centum ad valorem.

534. Umbrella and parasol ribs and stretchers, frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel or any other metal : 45 per centum ad valorem ; umbrellas, parasols, and sun-shades, when covered with silk or alpaca : 60 per centum ad valorem ; all other umbrellas, 45 per centum ad valorem.

535. Umbrellas, parasols, and sun shades, frames and sticks for, finished or unfinished, not otherwise provided for : 35 per centum ad valorem.

536. Varnish valued at one dollar and fifty cents or less per gallon : 50 cents per gallon, and 20 per centum ad valorem ; valued at above one dollar and fifty cents per gallon : 50 cents per gallon, and 25 per centum ad valorem.

537. Vellum : 30 per centum ad valorem.

538. Velvet, when printed or painted : 35 per centum ad valorem.

539. Vitriol, white or sulphate of zinc : 20 per centum ad valorem ; blue vitriol : 4 cents per pound.

540. Waste, all not otherwise provided for : 20 per centum ad valorem.

541. Watches, watch-cases, watch-movements, parts of watches, and watch-materials : 25 per centum ad valorem.

542. Webbing composed of cotton, flax or any other materials, not otherwise provided for : 35 per centum ad valorem.

THE FREE LIST.

543. Sec. 2505. The importation of the following articles shall be exempt from duty :

544. Acids : arsenious, crude ; boracic ; nitric, not chemically pure ; muriatic ; oxalic ; picric and nitro-picric ; succinic ; sulphuric. But carboys containing acids shall be subject to the same duty as if empty. And all acids of every description used for chemical and manufacturing purposes, not otherwise provided for.

545. Aconite, root, leaf and bark. Agaric. Agates, unmanufactured. Al-

bumen and lactarine. Alcornoque. Alkanet root. Alkekengi. Almond-shells. Aloes. Aluminium. Amber beads. Ambergris. Amber gum.

546. American manufactures of casks, barrels, or carboys, and other vessels, and grain bags, [the manufacture of the United States,] if exported containing American produce, and declaration be made of intent to return the same empty, under such regulations as shall be prescribed by the Secretary of the Treasury.

547. Ammonia, crude.

548. Angelica root.

549. Aniline oil, crude.

550. Animals brought into the United States temporarily and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association. But a bond shall be first given, in accordance with the regulations to be prescribed by the Secretary of the Treasury, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in the United States, or if not re-exported within six months. Animals, alive, specially imported for breeding purposes beyond the seas, shall be admitted free, upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe. And teams of animals, including their harness and tackle, actually owned by persons immigrating to the United States with their families from foreign countries, and in actual use for the purposes of such immigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe.

551. Arnatto, roncou, rocou, or Orleans, and all extracts of.

552. Arnatto seed. Antimony, ore, and crude sulphuret of. Aqua fortis. Argol dust. Argols. Crude arsenic. Arseniate of aniline.

553. Articles, the growth, produce, and manufacture of the United States, when returned in the same condition as exported. But proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury; and if such articles were subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation, and not refunded.

554. Articles imported for the use of the United States; *Provided*, That the price of the same did not include the duty.

555. Asbestos, not manufactured.

556. Balm of Gilead.

557. Balsams, copaiva, fir or Canada, Peru and Tolu.

558. Bamboo reeds, no further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sun shades.

559. Bamboos, unmanufactured.

560. Barrels, of American manufacture, exported filled with domestic petroleum and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty.

561. Barilla.

562. Barks—Quilla, Peruvian, Luna, Calisaya, and all cinchona barks, canella alba, pomegranate, croton, cascarilla, and all other barks not otherwise provided for.

563. Beans, vanilla, or vanilla plants.

564. Bed feathers and down.

565. Belladonna, root and leaf.

566. Bells, broken, and bell metal, broken and fit only to be re-manufactured.

567. Bells, old, and bell metal.

568. Berries, nuts, and vegetables for dyeing, or used for composing dyes, not otherwise provided for.

569. Bezoar stones. Birds, stuffed. Birds, singing and other, and land and water fowls. Bismuth. Bitter apples, colocynth, coloquintida. Black salts. Black tares.

570. Bladders, crude, and all integuments of animals not otherwise provided for.

571. Bologna sausages.

572. Bolting-cloths.

573. Bones, crude and not manufactured ; burned ; calcined ; ground ; or steamed.

574. Bone-dust and bone-ash for manufacture of phosphates and fertilizers.

575. Books which shall have been printed and manufactured more than twenty years at the date of importation.

576. Books, maps and charts imported by authority for the use of the United States, or for the use of the Library of Congress. But the duty shall not have been included in the contract or price paid.

577. Books, maps, and charts, specially imported, not more than two copies in any one invoice, in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by the order, of any college, academy, school, or seminary of learning in the United States.

578. Books, professional, of persons arriving in the United States.

579. Books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

580. Borate of lime. Borax, crude. Brazil paste. Brazil pebbles for spectacles, and pebbles for spectacles, rough. Brazil-wood, braziletto, and all other dye-woods, in sticks. Breccia, in blocks or slabs. Brime. Brimstone, crude.

581. Bromine. Buchu-leaves. Bullion, gold and silver. Burgundy pitch. Burr-stone in blocks, rough or unmanufactured, and not bound up into millstones.

582. Cabinets of coins, medals, and all other collections of antiquities. Cadmium. Calamine. Camphor, crude. Cantharides. Carnelian, unmanufactured. Castor, or castoreum. Catechu or cutch.

583. Cat-gut strings, or gut-cord, for musical instruments. Cat-gut or whip-gut, unmanufactured. Chalk and cliff-stone, unmanufactured. Chamomile flowers. Charcoal. China-root. Chloride of lime. Cinchona-root. Citrate of lime. Coal, anthracite.

584. Coal-stores of American vessels ; but none shall be unloaded. Cobalt, ore of. Coeculus Indicus. Cochineal. Cocoa, or cacao, crude, and fibre, leaves, and shells of. Coffee. Coins, gold, silver, and copper. Coir and coir-yarn. Colcothar, dry, or oxide of iron.

585. Collections of antiquity, specially imported, and not for sale. Colt's foot, (crude drug). Columbo root. Conium cicuta, or hemlock, seed and leaf. Contrayerva root.

586. Copper, old, taken from the bottom of American vessels, compelled by marine disaster to repair in foreign ports.

587. Copper, when imported for the United States Mint. Coral, marine, unmanufactured. Cork-wood, or cork-bark, unmanufactured. Cotton. Cowage down. Cow or kine pox, or vaccine virus : Cubebs. Cudbear. Curling-stones or quoits. Curry and curry powders. Cuttle fish bone. Cyanite, or Kyanite.

588. Diamonds, rough or uncut, including glaziers' diamonds. Diamond-dust or bort. Divi-divi. Dragon's-blood.

589. Dried and prepared flowers. Dried blood. Dried bugs.

590. Dyeing or tanning: articles in a crude state, used in dyeing or tanning, not otherwise provided for.

591. Eggs. Elecampane-root. Ergot.

592. Esparto, or Spanish grass, and other grasses and pulp of, for the manufacture of paper.

593. Fans, common palm-leaf. Farina. Fashion-plates engraved on steel or on wood, coloured or plain. Felt, adhesive, for sheathing vessels. Fibrin, in all forms. Fire-wood. Fish, fresh, for immediate consumption. Fish for bait. Flint, flints, and ground flint-stones.

594. Flowers, leaves, plants, roots, barks, and seeds, for medicinal purposes in a crude state, not otherwise provided for.

595. Foliæ digitalis. Fossils.

596. Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation.

597. Fur-skins of all kinds not dressed in any manner.

598. Galanga or galangal. Garancine. Gentian-root. Ginger-root. Ginseng-root.

599. Glass, broken in pieces, and old glass which cannot be cut for use, and fit only to be remanufactured.

600. Goat-skins, raw. Goldbeaters' moulds and goldbeaters' skins. Gold size. Grease, for use as soap-stock only, not otherwise provided for. Guano and other animal manures.

601. Gums—Arabic, Jeddah, Senegal, Barbary, East India, Cape, Australian, gum benzoin or benjamin, gum copal, sandarac, dammar, gamboge, cowrie, mastic, shellac, tragacanth, olebanum, guiac, myrrh, bdellium, garbanum, and all gums not otherwise provided for.

602. Gunny-bags and gunny-cloth, old or refuse, fit only for remanufacture. Gut and worm gut, manufactured or unmanufactured, for whip and other cord. Guts, salted. Gutta-percha, crude.

603. Hair, all horse, cattle, cleaned or uncleansed, drawn or undrawn, but unmanufactured.

604. Hair of hogs, curled, for beds and mattresses, and not fit for bristles. Hellebore root. Hemlock bark. Hide-cuttings, raw, with or without the hair on, for glue stock. Hide-rope.

605. Hides, raw or uncured, whether dry, salted or pickled, and skins, except sheep-skins with the wool on, Angora goat-skins, raw, without the wool, unmanufactured, asses' skins, raw, unmanufactured.

606. Hones and whetstones. Hoofs, horns, and horn-tips. Horn-strips. Hop-roots for cultivation. *Hyoscyamus*, or henbane-leaf.

607. Ice. India rubber, crude, and milk of. Indian hemp, (crude drug.) Indigo.

608. India or Malacca Joints, not further manufactured than cut into suitable lengths for the manufacture into which they are intended to be converted.

609. Iodine, crude. Ipecac. Iridium. Iris, orris root. Isinglass, or fish-glue. Iistle, or Tampico fibre. Ivory and vegetable ivory, unmanufactured.

610. Jalap. Jet, unmanufactured. Joss-stick, or joss-light. Juniper and laurel-berries. Junk, old.

611. Kelp. Kryolite.

612. Lac, dye, crude, seed, button, stick and shell. Lac spirits. Lac sulphur. Lava, unmanufactured. Leather, old scrap. Leaves, all, not otherwise provided for. Leeches. Licorice-root.

613. Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.

614. Lithographic stones, not engraved. Litmus and all lichens, prepared or not prepared. Loadstones.

615. Logs, and round unmanufactured timber not otherwise provided for, and ship-timber.

617. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.

618. Magnets. Manganese, oxide and ore of. Manna. Manuscripts. Marrow, crude. Marsh-mallows. Matico-leaf. Medals, of gold, silver or copper. Meerschaum, crude or raw.

619. Mica and mica waste.

620. Mineral waters, all, not artificial.

621. Models of inventions and other improvements in the arts. But no article or articles shall be deemed a model, or improvement, which can be fitted for use.

622. Moss, Iceland, and other mosses, crude.

623. Moss, sea-weed, and all other vegetable substances used for beds and mattresses.

624. Murexide, (a dye). Musk and civet, crude, in natural pod. Mustard-seed, brown and white.

625. Nitrate of soda, or cubic nitre. Nut-galls. Nuts, cocoa and Brazil or cream. Nux vomica.

626. Oak-bark. Oakum. Oil-cake.

627. Oil, essential, fixed or expressed, viz: Almonds; amber, crude and rectified; ambergris; anise, or anise-seed; anthos, or rosemary; bergamot; cajeput; caraway; cassia; cedar; chamomile; cinnamon; citronella, or lemon-grass; civet; fennel; jasmine, or jessamine; juglandium; juniper; lavender; mace; ottar of roses; poppy; sesame, or sesamum-seed, or bene; thyme, red, or origanum; thyme, white; valerian.

628. Oil, spermaceti, whale, and other fish, of American fisheries; and all other articles the produce of such fisheries.

629. Olives, green or prepared.

630. Orange and lemon peel, not preserved, candied or otherwise prepared.

631. Orange buds and flowers. Orchil, or archil, in the weed or liquid. Ores of gold and silver. Orpiment, Osmium. Oxidizing-paste.

632. Palladium, Palm and cocoa-nut oil. Palm-leaf, unmanufactured. Palm-nuts and palm-nut kernels.

633. Paper-stock, crude, of every description, including all grasses, fibres, rags, other than wool, waste, shavings, clippings, old paper, rope-ends, waste rope, waste bagging, gunny bags, and gunny cloth, old or refuse, to be used in making and fit only to be converted into paper, and unfit for any other manufacture, and cotton-waste, whether for paper-stock or other purposes.

634. Pearl, mother of. Pellitory-root. Persis, or extract of archil, and cudbear.

635. Personal and household effects, not merchandise, of citizens of the United States dying abroad.

636. Peruvian bark. Pewter and britannia metal, old, and fit only to be remanufactured. Phanglein.

637. Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for philosophical, educational, scientific or literary purposes, or encouragement of the fine arts, and not intended for sale.

638. Phosphates, crude or native, for fertilizing purposes.

639. Plants, trees, shrubs, roots, seed-cané and seeds imported by the Department of Agriculture, or the United States Botanical Garden.

640. Plaster of Paris, or sulphate of lime, unground. Platina, unmanufactured. Platinum vases or retorts for chemical uses, or parts thereof. Plumbago. Polishing-stones. Polypodium. Potassa, muriate of. Pulu. Pumice and pumice-stones.

641. Quassia-wood. Quick-grass root. Quills, prepared or unprepared. *

642. Rags, of cotton, linen, jute, and hemp, and paper-waste, or waste or clippings of any kind fit only for the manufacture of paper, including waste rope and waste bagging.

643. Railroad ties of wood. Rattans and reeds, unmanufactured.

644. Regalia and gems, and statues and specimens of sculpture, where specially imported, in good faith, for the use of any Society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States.

645. Rennets, raw or prepared. Resins, crude, not otherwise provided for. Rhubarb. Root flour. Rose-leaves. Rottenstone.

646. Saffron and safflower, and extract of. Saffron-cake. Sago, sago crude, and sago-flower. Saint John's beans. Salicine. Salep, or saloup. Sandal-wood. Sarsaparilla, crude. Sassafras bark and root. Sauerkraut. Sausage-skins. Scammony, or resin of scammony. Sea-weed, not otherwise provided for.

647. Seeds: cardamom, caraway, coriander, fenugreek, fennel, cummin, and other seeds, not otherwise provided for.

648. Seeds: anise, anise star, canary, chia, sesamum, sugar-cane, and seeds of forest-trees.

649. Senna, in leaves. Shark-skins. Shells of every description, not manufactured.

650. Shingle-bolts and stave-bolts, and "heading-bolts" shall be held and construed to be included under the term "stave-bolts."

651. Shrimps, or other shell-fish.

652. Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture any way, and silk cocoons and silk waste.

653. Silk-worm eggs. Skeletons, and other preparations of anatomy. Skins, dried, salted, or pickled. Snails. Soap-stocks. Sparterre for making or ornamenting hats.

654. Specimens of natural history, botany, and mineralogy, when imported for cabinets as objects of taste or science, and not for sale.

655. Spunk. Squills, or silla. Staves-acre, crude. Storax or styrax. Straw, unmanufactured. Strontia, oxide of, or protoxide of strontium. Substances expressly used for manure. Sugar of milk. Sweepings of silver or gold.

656. Talc. Tamarinds. Tapioca, cassava, or cassada. Tea. Tea-plants. Teasels. Teeth, unmanufactured. Terra-alba, aluminous. Terra japonica. Tica, crude.

657. Tin, in pigs, bars, or blocks, and grain-tin. Tonquin, Tonqua, or Tonka beans. Tortoise and other shells, unmanufactured. Tripoli. Turmeric. Turtles. Types, old, and fit only to be remanufactured.

658. Umbrella-sticks, crude, to wit, all partridge, hair-wood, pimento, orange, myrtle, and other sticks and canes in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sun-shade sticks or walking-canes.

659. Uranium, oxide of.

660. Venice turpentine. Verdigris, or subacetate of copper.

661. Wafers. Wax, bay or myrtle, Brazilian and Chinese.

662. Wearing apparel in actual use, and other personal effects, (not merchandise), professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States. But this exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment, or for sale.

663. Whalebone, unmanufactured.

664. Woad, weld or pastel.

665. Wood-ashes, and lye of, and beet-root ashes.

666. Woods, poplar, or other woods for the manufacture of paper.

667. Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rose-wood, satin-wood, and all cabinet woods, unmanufactured.

668. Works of Art: paintings, statuary, fountains, and other works of art, the production of American artists. But the fact of such production must be verified by the certificate of any Consul or Minister of the United States, endorsed upon the written declaration of the artist.

669. Works of Art: paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions or to any State, or to any municipal corporation.

670. Worm-seed, Levant.

671. Xylonite, or Xylotite.

672. Yams, Yeast cakes.

673. Zaffer.

674. Sec. 2506. Whenever the President of the United States shall receive satisfactory evidence that the Imperial Parliament of Great Britain, the Parliament of Canada, and the Legislature of Prince Edward's Island have passed laws on their part to give full effect to the provisions of the Treaty between the United States and Great Britain, signed at the City of Washington on the eighth day of May, eighteen hundred and seventy-one, as contained in the Articles eighteenth to twenty-fifth, inclusive, and article thirtieth of said Treaty, he is hereby authorized to issue his Proclamation declaring that he has such evidence, and thereupon, from the date of such Proclamation, and so long as the said articles eighteenth to twenty-fifth, inclusive, remain in force, according to the terms and conditions of article thirty-third of said Treaty, all fish-oil and fish of all kinds (except fish of the inland lakes and of the rivers falling into them, and except fish preserved in oil), being the produce of the fisheries of the Dominion of Canada, or of Prince Edward's Island, shall be admitted into the United States free of duty, and whenever the Colony of Newfoundland shall give its consent to the application of the stipulations and provisions of the said Articles eighteenth to twenty-fifth of said Treaty, inclusive, to that colony, and the Legislature thereof, and the Imperial Parliament shall pass the necessary laws for that purpose, the above-enumerated Articles, being the produce of the fisheries of the colony of Newfoundland, shall be admitted into the United States free of duty, from and after the date of a Proclamation by the President of the United States, declaring that he has satisfactory evidence that the said Colony of Newfoundland has consented, in a due and proper manner, to have the provisions of the said Articles eighteenth to twenty-fifth, inclusive, of the said Treaty, extended to it, and to allow the United States the full benefits of all the stipulations therein contained, and shall be so admitted free of duty, so long as the said Articles eighteenth to twenty-fifth, inclusive, and Article thirtieth of said Treaty, shall remain in force, according to the terms and conditions of Article thirty-third of said Treaty; but the provisions of this Section shall not apply to any articles of merchandise mentioned therein, which were held in bond by the Customs officers of the United States on the first day of July, eighteen hundred and seventy-three.

675. **Sec. 2507.** Whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbour, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house, but under such regulations as the Secretary of the Treasury may prescribe.

676. **Sec. 2508.** The produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

677. **Sec. 2509.** The produce of the forest of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, and having paid the same taxes as other American lumber on that river, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

678. **Sec. 2510.** Machinery for the manufacture of beet-sugar, and imported for that purpose solely, shall be exempted from duty.

679. **Sec. 2511.** Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time not more than six months from the date of the importation.

680. **Sec. 2512.** All paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States or any State for the promotion and encouragement of science, art or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe. But bonds shall be given for the payment to the United States of such duties as are now imposed by law upon any and all of such articles as shall not be re-exported within six months after such importation.

681. **Sec 2513.** All lumber, timber, hemp, manilla, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific parts of the United States, and finished after the sixth day of June, eighteen hundred and seventy-two, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose, no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed.

682. Sec. 2514. All articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

683. Sec. 2515. That no duty shall be levied or collected on the importation of peltries, brought into the Territories of the United States, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary line aforesaid, unless the same be goods in bales or other large packages unusual among the Indians, which shall not be considered as goods belonging to the Indians, nor be entitled to the exemption from duty aforesaid.

684. Sec. 2516. There shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem ; and on all articles manufactured in whole or in part, not herein enumerated or provided for, a duty of 20 per centum ad valorem.

689. Sec. 3402. All cigars imported into the United States shall pay, *in addition* to the import duties imposed thereon, the tax prescribed by law for cigars manufactured in the United States, and shall have the same stamps affixed

CIRCULAR.

RELATIVE TO PORTIONS OF THE ACTS OF FEBRUARY 8 AND MARCH 3, 1875, CONCERNING DUTIES ON IMPORTS.

1876.
Department No. 121.
Secretary's Office.

TREASURY DEPARTMENT,
September 20, 1876.

The attention of the department having been recently called to the fact that some of the provisions contained in the acts of February 8 and March 3, 1875, relating to duties on imports, are not carefully observed at all the ports, more especially on the Northern frontier, such portions of those acts as relate to the customs are herewith republished, together with a supplementary schedule of rates of duties thereunder, for the information and guidance of officers of the customs generally.

CHAS. F. CONANT,
Acting Secretary.

AN ACT to amend existing Customs and Internal Revenue Laws, and for other Purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the date of the passage of this act, in lieu of the duties heretofore imposed on the importation of goods, wares and merchandise hereinafter specified, the following rates of duty shall be exacted, namely : On spun silk, for filling, in skeins or cops, thirty-five per centum ad valorem ; on silk in the gum, not more advanced than singles, tram and thrown or organzine, thirty-five per centum ad valorem ; on floss-silks, thirty-five per centum ad valorem ; on sewing-silk, in the gum or purified, forty per centum ad valorem ; on lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape or form; or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem ; on all goods, wares and merchandise not otherwise herein provided for, made of silk or of which silk is the component material of chief value, irrespective of the classification thereof for duty by or under previous laws, or of their commercial designation, sixty per centum ad valorem : *Provided*, That this act shall not apply to goods, wares or merchandise which have, as a component material thereof, twenty-five per centum or over in value in cotton, flax, wool or worsted.

SEC. 2. That from and after the passage of this act, in lieu of the duties now imposed by law on the merchandise hereinafter enumerated, imported from foreign countries, there shall be levied, collected and paid the following duties, that is to say :

On all still wines imported in casks, forty cents per gallon.

On all still wines imported in bottles, one dollar and sixty cents per case of one dozen bottles, containing each not more than one quart and more than one pint or twenty-four bottles containing each not more than one ; and any excess beyond those quantities found in such bottles shall be subject to a duty of five cents per pint, or fractional part thereof, but no separate or additional duty shall be collected on the bottles : *Provided*, That any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States : *Provided also*, That there shall be an allowance of five per centum, and no more, on all effervescent wines, liquors, cordials and distilled spirits, in bottles, to be deducted from the invoice quantity in lieu of breakage.

SEC. 3. That all imported wines of the character provided for in the preceding section which may remain in public store or bonded warehouse on the day this act shall take effect shall be subject to no other duty upon the withdrawal thereof or consumption than if the same were imported after that day: *Provided*, That any such wines remaining on shipboard within the limits of any port of entry in the United States on the day aforesaid, duties unpaid, shall, for the purposes of this section, be considered as constructively in public store or bonded warehouse.

SEC. 4. That on and after the date of the passage of this act, in lieu of the duties imposed by law on the articles in this section enumerated, there shall be levied, collected and paid on the goods, wares and merchandise in this section enumerated and provided for, imported from foreign countries, the following duties and rates of duties, that is to say:

On hops, eight cents per pound.

On chromate and bichromate of potassa, four cents per pound.

On macaroni and vermicelli and on all similar preparations, two cents per pound.

On nitro-benzole or oil of mirbane, ten cents per pound.

On tin in plates or sheets and on terne and tagger's tin, one and one-tenth cents per pound.

On anchovies and sardines, packed in oil or otherwise, in tin boxes, fifteen cents per whole box, measuring not more than five inches long, four inches wide and three and one-half inches deep; seven and one-half cents for each half-box, measuring not more than five inches long, four inches wide and one and five-eighth inches deep; and four cents for each quarter-box, measuring not more than four inches and three-quarters long, three and one-half inches wide and one and one-half inches deep; when imported in any other form, sixty per centum ad valorem: *Provided*, That cans or packages made of tin or other material containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, shall be subject to a duty of one cent and a half on each can or package; and when exceeding one quart, shall be subject to an additional duty of one cent and a half for each additional quart or fractional part thereof.

SEC. 5. That yellow sheathing-metal and yellow-metal bolts, of which the component part of chief value is copper, shall be deemed manufactures of copper, and shall pay the duty now prescribed by law for manufactures of copper, and shall be entitled to the drawback allowed by law to copper and composition-metal whenever the same shall be used in the construction or equipment or re-

pair of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States.

SEC. 6. That section four of the act entitled "An Act to reduce duties on imports and to reduce internal taxes, and for other purposes," approved June sixth, eighteen hundred and seventy-two, be, and the same is hereby amended by striking out the thirtieth paragraph of said section in relation to the duty on Moisic iron; and from and after the passing of this act, the duty on Moisic iron, of whatever condition, grade, or stage of manufacture, shall be the same as on all other species of iron of like condition, grade or stage of manufacture.

SEC. 7. That the duty on jute-butts shall be six dollars per ton: *Provided*, That all machinery not now manufactured in the United States adapted exclusively to manufactures from the fibre of the ramie, jute or flax, may be admitted into the United States free of duty for two years from the first of July, eighteen hundred and seventy-five: *And Provided further*, That bags, other than of American manufacture, in which grain shall have been actually exported from the United States, may be returned empty to the United States free of duty, under regulations to be prescribed by the Secretary of the Treasury.

SEC. 8. That on and after the date of the passage of this act, the importation of the articles enumerated and described in this section shall be exempt from duty, that is to say:

Alizarine.

Quicksilver.

Ship planking and handle-bolts.

Spurs and stilts used in the manufacture of earthen, stone, or crockery ware.

Seed of the sugar-beet.

SEC. 9. That barrels and grain-bags, the manufacture of the United States, when exported filled with American products or exported empty and returned filled with foreign products, may be returned to the United States free of duty, under such rules and regulations as shall be prescribed by the Secretary of the Treasury; and the provisions of this section shall apply to and include shooks, when returned as barrels or boxes as aforesaid.

SEC. 10. That where bullets and gunpowder manufactured in the United States and put up in envelopes or shells in the form of cartridges, such envelope or shell being made wholly or in part of domestic materials, are exported, there shall be allowed on the bullets or gunpowder, on the materials of which duties have been paid, a drawback equal in amount to the duty paid on such materials,

and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury: *Provided*, That ten per centum on the amount of all drawbacks so allowed shall be retained for the use of the United States by the collectors paying such drawback respectively.

SEC. 11. That the oaths now required to be taken by subordinate officers of the customs may be taken before the collectors of the customs in the district in which they are appointed, or before any officer authorized to administer oaths generally; and the oaths shall be taken in duplicate, one copy to be transmitted to the Commissioner of Customs, and the other to be filed with the collector of customs for the district in which the officer appointed acts. And in default of taking such oath, or transmitting a certificate thereof or filing the same with the collector, the party failing shall forfeit and pay the sum of two hundred dollars, to be recovered with costs of suit in any court of competent jurisdiction, to the use of the United States.

* * * * *

Approved, February 8, 1875.

AN ACT to further protect the Sinking Fund and provide for the exigencies of the Government.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

* * * * *

SEC. 3. That on all molasses, concentrated molasses, tank-bottoms, syrup of sugar cane juice, melada, and on sugars according to the Dutch standard in color, imported from foreign countries, there shall be levied, collected and paid, in addition to the duties now imposed in Schedule G, section two thousand five hundred and four of the Revised Statutes, an amount equal to twenty-five per centum of said duties as levied upon the several articles and grades therein designated: *Provided*, That concentrated melada, or concrete, shall hereafter be classed as sugar dutiable according to color by the Dutch standard: and melada shall be known and defined as an article made in the process of sugar-making being the cane-juice boiled down to the sugar point and containing all the sugar and molasses resulting from the boiling-process and without any process of purging or clarification, and any and all products of the sugar-cane imported in bags, mats, baskets or any other than tight packages shall be considered sugar and dutiable as such. *And provided further*, That of the drawback on refined sugars exported

allowed by section three thousand and nineteen of the Revised Statutes of the United States, only one per centum of the amount so allowed shall be retained by the United States.

SEC. 4. That so much of section two thousand five hundred and three of the Revised Statutes as provides that only ninety per centum of the several duties and rates of duty imposed on certain articles therein enumerated by section two thousand five hundred and four shall be levied, collected, and paid be, and the same is hereby, repealed ; and the several duties and rates of duty prescribed in said section two thousand five hundred and four shall be and remain as by that section levied, without abatement of ten per centum as provided in section two thousand five hundred and three.

SEC. 5. That the increase of duties provided by this act shall not apply to any goods, wares, or merchandise actually on shipboard and bound to the United States, on or before the tenth day of February, eighteen hundred and seventy-five, nor on any such goods, wares, or, merchandise on deposit in warehouse or public stores at the date of the passage of this act.

SEC. 6. That nothing contained in the act entitled "An act to amend existing customs and internal-revenue laws, and for other purposes," approved February eighth, eighteen hundred and seventy-five, shall be construed to impose any duty on bolting-cloths theretofore admitted free of duty.

* * * * *

Approved, March 3, 1875.

SCHEDULE OF DUTIES UNDER THE ACTS OF FEBRUARY 8 AND
MARCH 4, 1875.

	Per ct
Alizarine (2056). Free.	
American barrels and grain-bags exported filled and returned empty, or exported empty and returned filled, including shooks, returned as barrels or boxes, under regulations, &c., (2061). Free.	
Anchovies and sardines, if in tin boxes, as follows, to wit : (2051 ; <i>see also</i> "Cans," &c., below.)	
Whole boxes, of not over 5 inches long, 4 wide, and 3½ deep, 15 cts.	
Half-boxes, of not over 5 inches long, 4 wide, and 1½ deep, 7½ cts.	
Quarter-boxes, of not over 4½ inches long, 3½ wide, and 1½ deep, 4 cts.	
The same, in any other form (2051).	60
Artificial flowers, silk ch. val., (<i>see</i> "Silk.")	
Bags, grain, (<i>see</i> "American" and "Foreign.")	
Barrels, (<i>see</i> "American.")	
Boxes and shooks, (<i>see</i> "American.")	
fancy, silk ch. val., (<i>see</i> "Silk.")	

	Per ct.
Cans or packages made of <i>tin or other material</i> , containing fish of any kind admitted free of duty under any existing law or treaty, if not exceeding <i>one quart</i> in contents (2051), <i>one cent and a half each</i> , if exceeding one quart, they are subject to an additional duty of <i>one cent and a half</i> for each additional quart or fractional part thereof, (2051.)	
Card cases, silk ch. val., (see "Silk.")	
Chromate or bichromate of potassa, (2047.) 4 cts. per lb.	
Cigars, cigarettes, and cheroots of all kinds, including paper cigars and cigarettes, and their wrappers, (1127.) \$2.50 per lb. and 25 per ct.	
Also, internal revenue tax, as follows :	
On all cigars and cheroots, (2018, 2076.) \$6 per M.	
On all cigarettes weighing over 3 lbs. per 1,000, (2018, 2076.) \$6 per M.	
On the same, weighing less, (2018, 2076.) \$1.75 per M.	
Concentrated melada, or concrete, to be classified as sugar according to colour by Dutch standard	
molasses, (see "Sugar, syrup of," &c.)	
Corsets, silk ch. val., (see "Silk.")	
Embroideries, silk ch. val., (see "Silk.")	
Fans, silk ch. val., (2040)	60
Fausse glacée, (see "Silk.")	
Fish, cans or packages containing (see above, "Cans," &c.)	
Flowers, art., silk ch. val., (see "Silk.")	
Foreign grain-bags exported filled and returned empty, under regulations, (2054.) Free.	
Foreign machinery, not now mfd. in U. S., adapted exclusively to mfs. from the fibre of ramie, jute or flax, (2054.) Free to July 1, 1877.	
Grain-bags, (see above titles "American," &c., "Foreign," &c.)	
Handle bolts, (2058.) Free.	
Hops, (2046.) 8 cts. per lb.	
Jute-butts, (2054.) \$6 per ton.	
Macaroni and vermicelli, and all similar preparations, (2048.) 2 cts. per lb.	
Machinery, foreign, (see "Foreign," &c., above.)	
Melada, (see "Sugar, syrup of," &c.)	
Moisic iron, same as other iron, (2053.)	
Molasses, (1103, 2077.) 6½ cts. per gallon.	
Nitro-benzole, or oil of mirbane, (2049.) 10 cts. per lb	
Parasols, (see "Umbrellas.")	
Quicksilver, (2057.) Free.	
Sardines, (see "Anchovies," and "Cans," above.)	
Sheathing metal, yellow, (see "Yellow," &c.)	
Ship-planking, (2058.) Free.	
Shoos, box and barrel, (see "American," &c., above.)	
Silk, all raw, or as reeled from cocoon, without any advance in manufacture, and silk cocoons, (1753.) Free.	
<i>The same</i> , when re-reeled in a country not that of production, is subject to duty, (March 28, 1866. June 19, 1866, B. H. & Son.)	
"Taysam re-reeled," (1753, Oct. 23, 1857, N. Y.) Free.	
not more advanced than singles, tram, thrown or organzine, if in the gum, (2040,) June 19, 1866, B. H. & Son)	35
<i>The same</i> , purified from the gum, dbl. as mfs. of S. n. o. p. f., (2040,) Dec. 27, 1862, N. Y. July 8, 1863, N. Y. Oct. 5, 1864, B. G. W.)	60
 MANUFACTURES, as follows :	
ærophanes, (see "Silk veil goods.")	
all dress silk, (1110, 2040)	60
all in the piece, by whatever name or description known or designated, (1110, 2040); Oct. 20, 1864; Sep. 25, 1866; Jan. 29, 1867; A. T. S. & Co.)	60
all goods, wares and merchandise n. o. p. f., of which silk is the comp. mat. of ch. val., irrespective of former classification or commercial designation and of which neither cotton, flax, wool nor worsted composes 25 per cent. or over in value, (2040)	60
all ready-made clothing and wearing apparel of silk, or of which silk shall be a comp. mat. of ch. val., n. o. p. f., (1111, 2040; Oct. 26, 1867; Oct. 19, 1868, N. Y.)	60
and cotton binding, cotton val. under 25 per cent., (2040)	60
<i>The same</i> , cotton val. 25 per cent. or over, (1113, S.S., 1869)	50
Silk and cotton hosiery, shirts and drawers, silk ch. val., (1111, 2040, Oct. 26, 1867, and Oct. 19, 1868, N. Y.)	60
and cotton goods, cotton ch. val., but assimilated to such as are of silk ch. val., (1113, S.S., 1964)	50
laces, commercially known as "silk laces," (1111, 2040, March 4, 1868, N. Y.)	60
plush, (hatter's) cotton ch. val., (1302)	25
* silk ch. val., (2040, Dec. 17, 1862, N. Y.)	60

* If silk chief value, but cotton 25 per cent. or over of the value, the duty would be fifty per cent.

	Per ct.
spot nets, (1111, 2040, S. S., 29).....	60
and cotton velvet ribbons, (<i>see</i> "Silk, ribbons of," &c.).....	60
and India-rubber, mfs. of, or of these and other materials, if S. ch. val., (2040)	60
<i>same</i> , if S. not ch. val., (1307).....	50
and mohair twist, silk ch. val., (2040)	60
<i>same</i> , silk not ch. val., (1109)	40
Silk and wood dress ornaments, silk ch. val., (2040, Oct. 18, 1864, Boston).....	60
aprons, bonnets, caps and all other articles enumerated in, or classifiable under 1110 and 1111 are still dutiable under either the same or under 2040 at	60
barbeneoires of black silk lace, ready for use, dtbl. as silk clothing, (1111, 2940, S. S., 1581)	60
bolting cloths, (<i>see</i> "Bolting cloth.").....	
boots, bootees, shoes and slippers, silk comp. ch. val., (908, 1111, 2040; Jan. 25, 1844; Oct. 21, 1864, N. Y.; June 13, 1871, San Fr.)	60
button cloths, (<i>see</i> "Button cloths," or "Lastings.").....	
buttons, wholly or partly of, (silk ch. val.) if neither cotton, flax, wool nor worsted constitutes 25 per cent. or over of the value, (2040)	60
if 25 per cent. or more of val. is cotton or flax, (1112, Nov. 30, 1864, Chicago)	50
card cases, silk ch. val., (2040)	60
"Chamber blanch," (2040, Jan. 19, 1867, and Feb. 16, 1867, A. T. S. & Co.)	60
cocoons, (1753.) Free.	
corsets, silk ch. val., (2040)	60
crepes, crepe crepe, crepe de Chambord, crepe de chene, (2040)	60
"Donna Maria," (2040)	60
fancy boxes, silk ch. val., (2040)	60
fans, (<i>see</i> "Fans.")	
"Faunse glacee," of silk, metal and cotton, neither mat. ch. val., nor cotton 25 per cent. of val., (908, 2040, S.S., 1857, 1910, 1943)	60
<i>The same</i> , if cotton, 25 per cent. or over val., (908, 1113, 2040, S. S., 1857, 1910, 1923, 1943)	50
floss or floss silks, (2040 and notes to 378)	35
gloves, (2040)	60
patent silk and cotton, S. ch. val., as silk clothing, (1111, 2040, S. S., 1610)	60
grenadines, all, (2040)	60
hat-bands with one or two cotton threads in the edge, (1111, 2040, Oct. 5, 1867, and S.S., 85)	60
head-nets, with gum-elastic cord, (2040)	60
Japanese silks or poplins, silk and cotton, S. over 75 per cent. of the val., (2040)	60
<i>The same</i> , cotton at least 25 per cent. of the value, (1113, 2040, S. S., 1851, 1923)	50
lace parasol covers, (2040, S.S., 807)	60
lace shawls, or "points," (2040, Feb. 27, 1867, E. S. J. & Co.)	60
lacets, silk and metal, S. ch. val., (2040, Nov. 29, 1861, N.Y.)	60
*mfs. of silk, or of silk ch. val., embroidered or tamboured, (1264, 2040)	60
<i>Same</i> , embroidered with gold, silver or other metal, (1264, 2040)	60
neckties, (2040, S.S., 1535)	60
oil-cloth, (1180, 2040)	60
ornaments for head dresses, (2040)	60
or part silk ornaments for dresses and outside garments, silk ch. val., if neither cotton, flax, wool, nor worsted constitutes 25 per cent., or over of the val., (2040)	60
<i>The same</i> , if either cotton, flax, wool or worsted constitutes 25 per cent. or over of the value, remains subject to old rates, (1112, 2240. See note below.)	
or part silk umbrellas, parasols and sunshades, (<i>see</i> "Umbrellas," &c., below.) points, so called, (<i>see</i> "Silk Lace Shawls.")	60
quillings, with cotton edges, (2040, April 3, 1846, Boston)	60
reps, silk, or silk ch. val., (1110, 2040)	60
ribbons, (2040)	60
ribbons, "Bozeaux," or cotton-edge, and cord-edge, or round-edge, (2040, S. S., 1510)	60
"Faille," (2040, April 21, 1870, N. Y.)	60
velvet, of silk and cotton, S. over 75 per cent. of the value, (1113, 2240, S. S., 1597, but see also Lane <i>vs.</i> Russell. 2 Brightly's Fed. Dig., p. 412, paragraph 48, and S. S., 1910 and 1943)	60
scraps, (<i>see</i> "Silk Strips.")	
seersucker cloth, silk and cotton, S. over 75 per cent. of the value, (1113, 2040, S. S., 636, 1910, 1943)	60
serges, with slight admixture of cotton, dtbl. as "piece silks," (2040, S. S., 1829)	60
sewing, in the gum, or purified, (2040)	40
spun, for filling, in skeins or crops, (2040)	35

*If silk chief value, but if either cotton, flax, wool or worsted composes 25 per cent. or over of the value, rates of duty, respectively, under date prior to February 8, 1875, are still applicable.

	Per ct.
strips or scraps, fit for use in making neckties, bows, buttons, &c. (2040, S. S., 611).....	60
twist, (2040).....	60
exclusively for buttons (see "Buttons" or "Lastings").	60
so called, used for tassels, fringes, and like purposes (2040, S. S., 262).....	60
veil goods (2040, S. S., 1268, 1943).....	60
veils (2040, S. S., 1865).....	60
velvet ribbons (see "Silk ribbons," &c.).	60
velvets, or velvets of which silk is the comp. ch. val. (1110, 2040).....	60
vestings (1111, 2040).....	60
violin strings (2040, June 21, 1859, N. Y.).....	60
waste (2040).....	60
watch guards, silk and cotton, S. ch. val. (1111, 2040, S. S., 1479).....	60
Silkworm eggs (656). Free.	
gut (see "Gut").	
Silks, floss (2040).....	35
Spurs and stilts used in the mf. of earthen, stone, and crockery ware (2059). Free.	
Sugar-beet seed (2060). Free.	
Sugars classified according to Dutch standard of colours, and concentrated melada or concrete (2077, 2078), 25 per cent. addition to rates on sugar stated, former schedule, which see; or, as follows, including the addition:	
all not above No. 7 (1094, 2077).....	$2\frac{3}{10}$ cts. per lb.
all above No. 7 and not above No. 10 (1095, 2077).....	$2\frac{1}{2}$ cts. per lb.
all above No. 10, and not above No. 13 (3096, 12077).....	$2\frac{1}{3}$ cts. per lb.
all above No. 13 and not above No. 16 (1097, 2067).....	$3\frac{1}{10}$ cts. per lb.
Sugar, all above No. 16, and not above No. 20 (1098, 2077).....	$4\frac{1}{10}$ cts. per lb.
all above No. 20 (1099, 2077)	5 cts. per lb.
As to drawback on refined, see 2079.	
Sugar, syrup of, and of sugar-cane, juice, melado, or melada, concentrated molasses and tank bottoms (1104, 2077). $1\frac{1}{4}$ cts. per lb., or 25 per cent. addition to rate stated on page 65, former schedule, which see.	
<i>All products of the sugar-cane imported in bags, mats, baskets or other than tight packages considered sugar, and dutiable as such (page 30, which see for definition of melada).</i>	
Sunshades, (see Umbrellas").	
Tank-bottoms (see above "Sugar, syrup of," &c.).	
Tin cans, containing free fish (see "Cans," &c., above).	
Tin in plates or sheets, and terne and tagger's tin (2050)	$1\frac{1}{10}$ cts. per lb.
Tobacco mfd., of all descriptions, fine cut, shorts and stemmed tobacco, n. o. p. f. (1140, 2066, 2013, 2076. See also note, page 67, former schedule.) 50 cents per lb., and int. rev. tax. of 24 cents per lb.	
Umbrellas, parasols and sunshades, of silk, or if silk chief value, and neither cotton, flax, wool nor worsted constitutes 25 per cent. of value, (2040).....	60
<i>The same</i> , if silk ch. val., and either, cotton, flax, wool or worsted constitutes 25 per cent. or more of the value (1444, 2040).	45
Vermicelli and like preparations (see "Macaroni," above).	
Wines, still, in casks (2042.) 40 cts. per gallon.	
<i>The same</i> , in bottles, per case of one doz. bottles, each containing over one pint and not over one quart, or of 24 bottles, each containing not over one pint (2043). \$1.60 per case. Any excess over these quantities in such bottles, subject to a duty of five cents for each pint or fractional part thereof. But there is no separate duty on bottles containing still wines (2043).	
All wines containing over 24 per cent. of alcohol to be forfeited (2043).	
As to leakage and breakage, see 981, 1883, and 2043; also note to 5 b, S. S., 95 and 1602, 1959.	
As to duty on still wines in public stores or warehouse, see 2044.	
Yellow sheathing metal and yellow metal bolts, copper comp. ch. val. (1057, 2052).....	45

UNITED STATES INTERNAL REVENUE TAXES.

(From the Revised Statutes of the United States, as amended in 1875.)

Ale, per bbl., of 31 gallons.....	\$1 00
Banks, on average amount of deposits, each month	$\frac{1}{24}$ of 1 p. c.
Banks, deposits, savings, &c., having no capital stock, per six months.	$\frac{1}{4}$ of 1 p. c.
Banks, on capital, beyond the average amount invested in United States bonds, each month.....	$\frac{1}{24}$ of 1 p. c.
Banks, on average amount of circulation, each month	$\frac{1}{12}$ of 1 p. c.
Banks, on average amount of circulation, beyond 90 per cent. of the capital, an additional tax each month	$\frac{1}{6}$ of 1 p. c.
Banks, on amount of notes of any person, State Bank, or State Banking Association, used and paid out as circulation.....	10 p. c.
Beer, per bbl. of 31 gallons.....	\$1 00
Brandy, made from grapes, per gallon	0 70
Brewers, special tax on.....	100 00
Cigars, manufacturers of, special tax.....	10 00
Cigars, of all descriptions, made of tobacco, or any substitute therefor, per 1000.....	6 00
Cigars, imported, in addition to import duty, to pay same as above.	
Cigarettes, not weighing more than 3 lbs. per 1000, per 1000	1 75
Cigarettes, weight exceeding 3 lbs. per 1000, per 1000	6 00
Distillers, producing 100 bbls. or less, (40 gallons of proof spirit to bbl) per annum	400 00
Distillers, for each bbl. in excess of 100 bbls.....	4 00
Distillers, on each bbl of 40 gallons in warehouse when Act took effect, and when withdrawn.....	4 00
Distillers of brandy from grapes, peaches, and apples, exclusively, producing less than 150 bbls. annually, special tax	50 00
and per bbl. of 40 gallons	4 00
Distillery, having aggregate capacity for mashing, &c., 20 bushels of grain per day, or less per day	2 00
Distillery, in excess of 20 bushels of grain per day, for every 20 bushels, per day.....	2 00
Gas, coal, illuminating, product not above 200,000 cubic feet per month, per 1000 cubic feet	0 10
Gas, coal, when product exceeds 200,000, and does not exceed 500,000 cubic feet per month, per 1000 cubic feet.....	0 15
Gas, coal, when product exceeds 500,000, and does not exceed 5,000,000 cubic feet per month, per 1000 cubic feet	0 20
Gas, coal, when product exceeds 5,000,000 cubic feet per month, per 1000 cubic feet.....	0 25
Lager Beer, per bbl of 31 gallons	1 00
Liquors, fermented, per bbl.....	1 00

	\$ cts.
Liquors, distilled, per proof gallon.....	0 90
Liquor dealers (wholesale).....	100 00
Malt Liquor dealers (wholesale)	50 00
Liquor dealers (retail), special tax	25 00
Malt Liquor dealers (retail).....	20 00
Liquors, dealers in, whose sales, including sales of all other merchandise, shall exceed \$25,000, an additional tax for every \$100 on sales of liquors in excess of such \$25,000	1 00
Manufacturers of stills.....	50 00
Manufacturers of stills, for each still or worm made.....	20 00
Porter, per bbl. of 31 gallons	1 00
Rectifiers, special tax.....	200 00
Snuff, manufactured of tobacco or any substitute, when prepared for use, per lb	0 32
Snuff, flour, sold or removed, for use, per lb.	0 32
Spirits, distilled, per proof gallon	0 90
Stamps, distillers', other than tax-paid stamps charged to collector, each.....	0 10
Tobacco, dealers in	5 00
Tobacco, manufacturers of	10 00
Tobacco, dealers in leaf, wholesale.....	25 00
Tobacco, dealers in leaf, retail	500 00
Tobacco, dealers in leaf, for sales in excess of \$1000, per dollar of excess.....	0 50
Tobacco, chewing, smoking, fine cut, cavendish, plug or twist, and twisted by hand, or reduced from leaf, to be consumed, without the use of machine or instrument, and not pressed or sweetened, per lb.....	0 24
Tobacco, all other kinds not provided for, per lb.....	0 24
Tobacco peddlers, travelling with more than two horses, mules, or other animals (first class).....	50 00
Tobacco peddlers, travelling with two horses, mules, or other animals (second class).....	25 00
Tobacco peddlers, travelling with one horse, mule, or other animal, (third class).....	15 00
Tobacco peddlers, travelling on foot or by public conveyance (fourth class).....	10 00
Tobacco, snuff and cigars, for immediate export, stamps for, each.....	0 10
Whiskey, per proof gallon.....	0 90
Wines and champagne (imitation), not made from grapes, currants, rhubarb, or berries, grown in the United States, rectified or mixed, to be sold as wine or any other name, per dozen bottles of more than a pint and not more than a quart.....	2 40
Imitation wines, containing not more than one pint, per dozen bottles.	1 20

STAMP DUTIES.

Bank cheque, draft, or order for the payment of any sum of money whatsoever, drawn upon any bank, banker or trust company, or for any sum exceeding \$10, drawn upon any other person or persons, companies, or corporations, at sight, or on demand.....

0 02

MEDICINES OR PREPARATIONS.

Every packet, box, bottle, pot, vial, or other inclosure, containing any pills, powders, tinctures, troches, or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other preparations or compositions whatsoever, made and sold, or removed for

consumption and sale, by any person or persons whatever, wherein the person making or preparing the same has, or claims to have, any private formula or occult secret or art for the making or preparing the same, or has, or claims to have, any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any letters patent, or held out or recommended to the public by the makers, vendors, or proprietors thereof as proprietary medicines, or as remedies or specifics for any disease, diseases, or affections whatever affecting the human or animal body, as follows:—

	\$ cts.
Where such packet, box, bottle, vial, or other inclosure, with its contents, shall not exceed, at the retail price or value, the sum of twenty-five cents.....	0 01
Where such packet, box, bottle, &c., with its contents, shall exceed the retail price of twenty-five cents, and not exceed the retail price or value of fifty cents	0 02
Where such packet, box, bottle, &c., with its contents, shall exceed the retail price of 50 cents, and shall not exceed the retail price of seventy-five cents.....	0 03
Where such packet, box, bottle, &c., with its contents, shall exceed the retail price of seventy-five cents, and shall not exceed the retail price or value of \$1	0 04
Where such packet, box, bottle, &c. with its contents shall exceed the retail price of \$1, for each and every 50 cents, or fractional part thereof over and above the \$1, as before mentioned, an additional two cents.....	0 02

PERFUMERY, COSMETICS, MATCHES, &c.

Every packet, box, bottle, pot, vial, or other inclosure, containing any essence, extract, toilet water, cosmetic, hair oil, pomade, hair-dressing, hair restorative, hair dye, tooth wash, dentifrice, tooth paste, aromatic cachous, or any similar articles, by whatsoever name the same have been, now are, or may hereafter be called, known or distinguished, used or applied, or to be used or applied as perfumes or applications to the hair, mouth, or skin, m'de, prepared and sold, or removed for consumption and sale in the United States, where such packet, box, bottle, pot, vial, or other inclosure, with its contents, shall not exceed, at retail price, the sum of twenty-five cents.....	0 01
Where such packet, bottle, box, &c., with its contents, shall exceed the retail price of 25 cents, and shall not exceed the retail price of 50 cents.....	0 02
Where such packet, box, bottle, &c., shall exceed the retail price of 50 cents, and shall not exceed the retail price or value of 75 cents.	0 03
Where such packet, box, bottle, &c., shall exceed the retail price of 75 cents, and shall not exceed the retail price or value of \$1.	0 04
Where such packet, box, bottle, &c., shall exceed the retail price of \$1, for each and every 50 cents, or fractional part thereof, over and above the \$1, as before mentioned, an additional two cents	0 02
Friction matches, or lucifer matches, or other articles made in part of wood, and used for like purposes, in parcels or packages containing 100 matches or less, for each parcel or package	0 01
When in parcels or packages containing more than 100 and not more 200 matches, for each parcel or package.....	0 02
And for every additional 100 matches or fractional parts thereof.....	0 01
For wax tapers, double the rates upon friction or lucifer matches; on cigar lights, made in part of wood, wax, glass, paper, or other	0 01

	\$ cts.
materials, in parcels or packages containing 25 lights or less in each parcel or package	0 01
When in parcels or packages containing more than 25 and not more than 50 lights	0 02
For any additional 25 lights, or fractional part of that number, 1 cent additional	0 01

UNITED STATES RATES OF DRAWBACK.

The following important circular from Secretary Sherman was published on the 2nd October, 1877.

TREASURY DEPARTMENT,
WASHINGTON, D. C., September 26, 1877. }

To Collectors of Customs and others:

The following list of drawback rates is published for the information of customs officers and all others concerned.

JOHN SHERMAN, Secretary.

Alphabetical list of drawback rates established under the authority of sections 3019, 3020 and 3026 of the Revised Statutes and the Acts of February 8th and March 3rd, 1875 :

Axes made from iron and steel by the process of splitting the steel and inserting the iron, 1 3-10 cents per pound.

Axes and hatchets made by the process of splitting the iron and inserting the steel, same as duty paid. Allow for a quantity of iron equal to the net weight of the exported article and a quantity of the steel equal to 166-1000 of such net weight.

Bags from jute and burlap cloth, same as duty paid ; exported quantity determined by measurement.

Band iron. (See iron.)

Bar iron. (See iron.)

Bayonets made for Colt's patent firearm, 7 cents each.

Bayonets made for the Winchester firearm, 1 37-100 cents each.

Bayonets, made by E. Remington & Sons, from steel made from imported iron paying ad valorem duty, 2 cents each ; and from iron paying a duty of 1 cent per pound 1 77-100 cents each.

Blacking boxes from tin plates, same as duty paid ; the exported quantity determined by adding to the outside measurement of the box one-fourth of such product.

Bolts, nuts and pivots from iron, same as duty paid.

Bullets (leaden) and shot, same as duty paid.

Cans from tin plates, same as duty paid ; the exported quantity determined by measuring the "blanks" before soldering or by adding one-twentieth to the product of the outside measurement of the completed cans, excepting 1-pound cans, for which add 15 per centum to the outside measurement.

Cans from tin plates, completed, with the exception of soldering (blanks), same as duty paid ; the exported quantity determined by a United States weigher.

Cartridges, same as on bullets and gun-powder exported separately.

Castor oil, prod. of castor-seed, 25 cents per gallon.

Castor pomace, product of castor-seed, 11 cents per 100 pounds.

Chains, from bar iron, same as duty paid. Add 4 per centum to exported quantity to cover wastage in manufacture.

Copper, from ore, same as duty paid.

Copper, from block or blister copper, same as duty paid.

Cope tube, from tin plates, same as duty paid. The exported quantity determined allowing for each tube a square equal in length to the height of the tube, and in width to its largest circumference.

Cordage, from Manilla hemp, $1\frac{1}{2}$ cents per pound.

Cordage, from jute hemp, $\frac{2}{3}$ cent per pound.

Cordage, product of Sisal grass, $\frac{2}{3}$ cent per pound.

Cordage, from N. Zealand flax, 8-9 cent per pound.

Cordage, tarred Russia, 15-16 cent per pound.

Dressed skins, from raw, same as duty paid.

Fish plates, from iron, same as duty paid. Add 12 per centum to exported weight to cover wastage in manufacture.

Flour, from wheat, which paid a duty of 20 cents per bushel, 75 cents per barrel.

Glaziers' points, product of sheet zinc, same as duty paid.

Gunpowder, from saltpetre which paid a duty of 2 cents per pound—American sporting, 1 68-100 cents per pound; United States government, 1 60-100 cents per pound; shipping and mining, 1 4-100 cent per pound.

Gunpowder, from saltpetre which paid a duty of 1 cent per pound—American sporting, 8-10 cent per pound; United States government, 8-10 cent per pound; shipping and mining, 7-10 cent per pound.

Guns, Gatling—42 calibre and 10 barrels, \$7.03 each gun; 42-calibre and 6 barrels, \$5 each gun; 65-75-calibre and 10 barrels, \$9 each gun; 1 inch calibre and 10 barrels, \$11.73 each gun.

Gun systems, made for Colt's patent firearms, 14 42-100 cents each.

Gun systems made by E. Remington & Sons from iron and steel—For the iron, 1 4-100 cents each; for the steel, when imported as such, $3\frac{3}{4}$ cents each; for the steel made from imported iron, 1 31-100 cents each.

Gun systems, made for the Peabody firearm, 7 29-100 cents each.

Gun trimmings, made for Cole's patent firearm, 6 6-10 cents each.

Gun trimmings made by E. Remington & Sons—For the iron, 1 54-100 cents each gun; for the steel, when imported as such, $\frac{3}{4}$ cent each gun; for the steel made from imported iron, $\frac{1}{2}$ cent each gun.

Gun trimmings made for the Peabody firearm, 1 74-100 cents each gun.

Gun trimmings and systems for the Winchester firearm, $8\frac{1}{2}$ cents each arm.

Gun trimmings and systems, made for the Martini-Henry rifle, same as duty paid. The quantity of material used in the manufacture shall be determined by allowing—

For each receiver, 3 66-100 pounds steel.

For each block, 1 pound iron.

For each guard, 1 pound iron.

For each lever, 8-10 pound iron.

For each set of bands, 45-100 pound iron.

For each light base, $\frac{1}{2}$ pound iron.

For each butt plate, $\frac{1}{2}$ pound iron.

For each bayonet, 1 84-100 pounds iron.

Handles and nozzles made from sheet zinc, and attached to tin cans, when taggers tin is also used in making such nozzles, 27 cents per 100 cans; when taggers tin is not used, 25 cents per 100 cans.

Handles, made from sheet zinc and attached to tin cans, without above-described nozzles, 16 cents per 100 cans.

Hatchets (see axes and hatchets)

Hoop iron (see iron).

Horse shoe iron (see iron).

Hungarian nails, same as tacks.

Iron—Band, bar, horse shoe, hoop, railroad, rod, scroll—wholly from imported scrap iron, same as duty paid. To cover wastage in manufacture, add 25 per centum to exported weight when exclusively old scrap iron was used, and 12 per centum only if part of the material was new scrap iron.

Lanterns from tin plates, same as duty paid. Quantity determined by the measurement of the pieces composing such lanterns before they are put together.

Lead pipe, same as duty paid.

Leather, sole, from hides, same as duty paid.

Linseed oil, $6\frac{1}{4}$ cents per gallon.

Locomotive tires, from imported steel, same as duty paid. Add 2 per cent. to exported weight to cover wastage in manufacture.

Nails, cut, from sheet and plate iron, $1\frac{1}{2}$ cents per pound.

Nails, horseshoe, from slit-iron rods, same as duty paid.

Nails, Hungarian, same as tacks.

Nails, cut from scrap iron, same as duty paid. To cover wastage in manufacture add 25 per cent. to exported weight when exclusively old scrap iron was used, and 12 per cent. only if part of the material was new scrap iron.

Nail rods rolled from iron, same as duty paid. Add 9 per cent. to the exported weight to cover wastage in manufacture.

Nail rods slit from iron, same as duty paid. Add 3 per cent. to exported weight to cover wastage.

New England rum (see rum).

Nozzles made from tin plates, same as duty paid.

Nozzles, flat screw tops, from sheet zinc, attached to tin cans, 9 cents per 100 cans.

Oil (see linseed), castor.

Packing, from jute yarn, same as duty paid.

Plates, fish (see fish plates).

Plates, robe, (see robe plates).

Pipe, lead (see lead).

Pistols, Colt's navy or belt, 11 64-100 cents each.

Pivots (see bolts).

Pomace (see castor).

Railroad iron (see iron).

Rice, cleared from paddy rice, 1 2-5 cents per pound.

Rice, cleared from rough rice, 2 1-5 cents per pound.

Rifles (see gun system and trimmings).

Rifle barrels from bar steel and from barrel moulds, same as duty paid.

Robe plates, from goat-skins, same as duty paid; the number of skins used determined by inspection of the exported plates.

Rod iron (see iron).

Rum, New England, 6 5-16 cents per gallon.

Salt, fine, 8 cents per 100 pounds.

Saltpetre, refined from crude, 95-100 cent per pound.

Screws, wood (see wood screws).

Scroll iron (see iron).

Scythes, manufactured by Hubbard, Blake & Co., of West Waterville, Me., light grass, 45 cents per dozen; heavy St. John, 65 $\frac{1}{4}$ cents per dozen; grain, 83 $\frac{3}{4}$ cents per dozen.

Shanks, from steel, same as duty paid.

Sheet lead, from pig lead, same as duty paid.

Shoos, from staves, same as duty paid.

Shot (see bullets).

Shovels and spades made principally of steel, 80 cents per dozen

Shovels and spades made principally of iron, 50 cents per dozen.

Skins, dressed (see dressed skins).

Solder, used in making tin cans, 16 cents per 100 cans of 5 gallons capacity, and in proportion for cans of less capacity.

Sole leather (see leather).

Sugar, refined from raw sugar—Loaf, cut-loaf, crushed, granulated, and powdered, dried, 3 18-100 cents per pound; white coffee sugar, undried and above No. 20, Dutch standard in colour, 2 58-100 cents per pound; all grades of coffee sugar, No. 20 Dutch standard and below in colour, 2 8-100 cents per pound.

Sugar, refined from melado, on which a duty was paid of $1\frac{1}{2}$ cents per pound, and 25 per cent. in addition thereto, same as sugar refined from raw sugar.

Sugar, refined from molasses, $1\frac{1}{4}$ cents per pound.

Syrup, from sugar, $6\frac{1}{2}$ cents per gallon.

Syrup from melado, on which a duty was paid of $1\frac{1}{2}$ cents per pound, and 25 per cent. in addition thereto, 5 $\frac{3}{4}$ cents per gallon.

Syrup, from molasses, 5 cents per gallon.

Tacks, from bar iron, same as duty paid.

Tin cans (see cans).

Wire, telegraph, from iron rods, same as duty paid.

Wire, from steel, for bridges, same as duty paid.

Wire, finer than telegraph wire, from iron bars and rods, same as duty paid. To cover wastage in manufacture, add to exported weight the following percentage:

Size of wire by wire gauge.	Wire made from imp. rods.	Wire made from imp. bars.
1 and coarser	2.7	10.7
2	2.9	10.9
3	3.1	11.1
4	3.3	11.3
5	3.5	11.5
6	3.7	11.8
7	4.0	12.1
8	4.3	12.4
9	4.6	12.7
10	4.9	13.0
11	5.2	13.4
12	5.5	13.8
13	5.9	14.2
14	6.3	14.6
15	6.7	15.0
16	7.1	15.4
17	7.4	15.7
18	7.7	16.0
19	8.0	16.3
20	8.3	16.7
21	8.6	17.0
22	8.9	17.3
23	9.2	17.6
24	10.4	19.3
25	10.8	19.6
26	11.2	19.9
27	11.6	20.2
28	11.9	20.6
29	12.2	20.9
30	12.5	21.2
31	12.8	21.5
32	13.2	21.8
33	13.5	22.2
34	13.8	22.6
35	14.1	23.0
36	16.0	25.2
37	16.8	26.0
38	17.6	26.8
39	18.4	27.6
49	19.2	28.4

Sizes designated by fractional numbers to be treated as those designated by the next smaller integral numbers.

Wire manufactured by the American Screw Company of Providence, R. I., same as duty paid.

Wood Screws, from iron, same as duty paid. Add 50 per cent. to exported weight to cover wastage in manufacture.

In those cases where a discriminating duty has been paid under the provisions of section 2501 of the Revised Statutes, the drawback allowed shall bear the same relation to that duty as the usual allowance bears to the ordinary duty.

All of the foregoing, except the drawback on refined sugars, shall be subject to the usual 10 per cent. retention.

The drawback on refined sugars shall be subject to a retention of 1 per cent., as required by section 3 of the act of March 3, 1875.

THE AMERICAN TARIFF ON WOOLLEN GOODS.

The following statement, made on the authority of the Yorkshire Chambers of Commerce, is of interest, as showing the enormous ad valorem rates which the American tariff imposes in some cases. While it will be observed that it is the *duty per pound* which brings up the whole rate to such very high figures ad valorem, it is necessary to remember that the Yorkshire woollen manufacturers are in this matter furnishing proof, not merely of exorbitant or prohibitory tariff figures in force in America, but also of the very low value of certain classes of their own goods. It is because the goods are actually so little worth that the American duty per pound runs up to such enormous per centages on the value.

FROM THE PRESIDENT OF THE YORKSHIRE CHAMBERS OF COMMERCE.

BRADFORD, Nov. 2, 1877.

C. O. Shepard, Esq., United States Consul, Bradford:—

SIR,—In order to meet your request for suggestions as to how the trade between this District and the United States can be increased either by legislation, executive action, or by commercial enterprise, I directed a circular to be issued to the Chambers of Commerce of this country, desiring them to collect information which might enable the Joint Tariff Committee of Yorkshire Chambers of Commerce to give a satisfactory answer to your question.

The replies received may be classed under three heads, viz.: those relating to

- (1) The light dress goods of Bradford, commonly known as worsted stuffs.
- (2) The heavy woollens, chiefly manufactured in the neighbourhoods of Batley, Dewsbury, Heckmondwike, and
- (3) The lighter woollens, which are generally produced in the districts of Leeds and Huddersfield.

Each of these classes will be treated separately, but it may be mentioned that all replies from the different Chambers of Commerce agree that the onerous duties levied upon the importations of our goods into the United States are the chief obstruction to the resumption of a trade formerly of great importance.

A revival of a mutually advantageous interchange of commodities is not to be expected whilst a prohibitory tariff prevents commercial enterprise from fulfilling its legitimate functions; but commercial enterprise on both sides of the Atlantic will certainly be ready to step in the moment that legislation shall give free scope to the merchant's operations.

It is well understood that England levies no duties upon either the raw or the manufactured produce of the United States, and is as willing to buy her raw cotton, iron, corn, or bacon, as her shirtings, watches, locomotives, or sewing machines, provided they are as cheap or cheaper than they can be produced at home.

Without, however, entering upon the region of political economy, and bearing in mind the practical results which your Government desires to accomplish by this enquiry, it will be my duty to examine into the details of the existing tariff, and to trace its effect upon the trade of this district with the United States.

That tariff is both specific and ad valorem. It thus combines the vices of both systems. It is, besides, encumbered with details which favour evasion, even more injurious to the honest importer than to the revenue.

Tables "A" and "B" show the American tariff to be the highest in the world with only one notable exception.

Examples will be found under the different heads into which I propose to divide this enquiry to prove that the combined ad valorem and weight duties produce the most anomalous results.

They have the effect to increase the duty levied in an inverse ratio to the value of the merchandise.

Thus the luxuries of the rich are less highly taxed than the necessities of the poor.

Such is the unavoidable consequences of every weight duty, which in this instance is greatly exaggerated by an arbitrary classification and numerous categories.

The present exports to the United States consist in a great measure of fancy articles, worn by the rich, who look more to fashion than to price, and of such light and high priced cloths, which in the subjoined tables, "F," 1 to 8, figure as being subject to duties ranging from 60 to 100 per cent.

All woollens intended for the great mass of the people are taxed so highly that they are virtually excluded.

Thus a superfine black broadcloth may possibly be bought in New York at not more than double its price in Europe, whilst a good quality of black pilot, worth 1s. 8d. per yard, cannot be sold to the American labourer at less than from four to five times the price at which an operative in England may procure that good, useful and warm material for his coat.

It may be safely assumed that the law-making powers never contemplated such consequences when they framed the present tariff, and yet the above is merely one example among many, and an illustration of its practical results.

At present the American tariff, with its manifold intricacies, throws a not inconsiderable part of the import trade into the hands of unscrupulous persons, who, by perjury, collusion or direct smuggling, drive the honest importer out of the market, and injure the revenue, without in any appreciable degree benefitting the consumer.

The letter marked "D" in the appendix will afford evidence of the presumption that such a corrective is really in actual operation, and the extract from the Board of Trade returns for October in appendix "C" may not be without a bearing upon this part of the question. It shows that the Dominion of Canada, notwithstanding its 17½ per cent. duty and a large woollen industry, imported during the last ten months from England woollens to the amount of 32½ pence per head, while our exports to the United States during the same period were only for 1½ pence per head.

It will be remarked that the answers, which were returned to the circular already referred to, show a general agreement in regard to the facts and calculations, though all were made from different data and given by different parties.

The details as to weight, length and width are vouched for by samples, which can be produced when necessary, and the prices are attested by the offer of manufacturers to execute any amount of orders at the given quotations with the usual trade discount.

But it must be observed that, in so far as heavy woollens are concerned, the chambers had no recent transaction to report upon, but were compelled to refer to sales which were made before the present tariff acted as a virtual prohibition of a direct and legitimate trade with the United States.

The committee, from all experience with the tariffs of various countries, have come to the conclusion that so long as import duties on textiles shall be considered necessary by any State, simple *ad valorem* duties are not only the fairest to the consumer, but they are also the most easily levied.

The precautions which are provided by the American law against declarations of value would be found amply sufficient to prevent fraud whenever they are strictly applied.

In conclusion this committee beg leave most respectfully to submit that in their opinion increased imports would certainly be paid for by larger exports, and that the best method to increase the trade between this country and the United States would be to simplify the tariff by retaining an *ad valorem* duty alone and to make the percentage low enough to permit the direct importation of our tissues, and by that means to render the trade of the smuggler unprofitable.

I am, sir, your obedient servant,

(Signed)

JACOB BEHRENS.

President of the Bradford Chamber of Commerce, and Chairman of the Joint Tariff Committee of Bradford, Batley, Dewsbury, Heckmondwike, Halifax, Huddersfield, Morley, Leeds, Wakefield and Kendal Chambers of Commerce.

FIRST DIVISION—BRADFORD DRESS GOODS.

The appendices show that the combined *ad valorem* and weight-duty produces the most incongruous results.

The general charge on these goods varies from 60 to 80 per cent. on the value here, but in one case (bunting) it amounts to no less than 125 per cent.

In many cases the exigencies of the tariff are met by the production of goods of inferior usefulness.

Thus lastings and italians, both articles of very general consumption, have to be specially manufactured for the American market by reducing their weight so as to bring them within certain weight limits, and they thus become too light for the regular wear and tear. The same articles sent to countries which impose a simple *ad valorem* duty are made heavier, stronger, and consequently much more useful to the wearer.

Italians intended for the button manufacturer are admitted at a reduced rate of duty if they are punched with holes in every nine inches in the whole length and width of the piece.

The button manufacturer is thus favoured, and the wholesale tailor or boot manufacturer is not. A typical instance of the untoward effects of the tariff given in the appendix deserves to be specially quoted. A piece of fancy dress goods 22 inches wide, 50 yards long and weighing over 4 ounces per square yard, if made from cheap material to suit the means of the working class, and costing 6d per yard, would pay duty at the rate of 104 per cent. of the value, while a piece of the same weight and dimensions, but made of more costly material and worth 12d per yard, is charged 69 per cent.

SECOND DIVISION—HEAVY WOOLLENS.

These are the staple produce of the woollen district of Yorkshire, but the replies from all the Chambers agree that the duty has completely put a stop to every direct trade with the United States in these goods.

The duty on every kind of cloth, be it low or fine, cheap or dear, is uniformly 50 cents per pound weight and 35 per cent. of the value.

The great bulk of mixed woollens reported from Yorkshire are worth from 1s to 1s 6d per pound. Taking the average at 1s 4d, the 50 cents weight duty alone amounts to 156 per cent. of the cost; and with 35 per cent. added, the total of the combined duties amounts to 191 per cent. *ad valorem*.

The subjoined tables show that in many cases the duty amounts to even a much higher per centage.

THIRD DIVISION—LIGHT WOOLLENS.

Light woollens are either composed of wool alone or mixed with cotton, and are used for gentlemen's coats or ladies' cloaks. They are generally made of more expensive material than the heavy woollens.

The weight duty does not bear the same relation to the value which prevents all trade with the States in low fabrics, and, as has been explained before, these light woollen are sold to customers with whom price is no object and fashion all-powerful.

Wherever in the subjoined lists the duties descend to 100 per cent. of the cost the article belongs to this class of goods.

APPENDIX "A."

Import duties levied in European countries and the United States on mixed Bradford stuff goods, average value £20.6 per cwt.

	Foreign duty.	Duty per cwt.	Per cent of duty.
1. Hamburg	ad val.	...	4
2. Switzerland.....	100 kilos 16 frcs.	6s 6d	1 $\frac{6}{10}$
3. Holland	ad val.	...	5
4. Turkey	ad val.	...	7 $\frac{1}{2}$
5. France	ad val.	...	10
6. Italy	ad val.	...	10
7. Belgium.....	ad val.	...	10
8. Germany.....	50 kilos 20 thlr.	60s	15

	Foreign duty.	Duty per cwt.	Per cent of duty
9. Norway	Pund 16 sklg.	61s	15
10. Austria	50 kilos 40 flor.	80s	20
11. Sweden	Pund 75 ore.	90s 9d	24 $\frac{1}{2}$
12. Russia	2 funt 50 kop.	197s	48
13. Spain	Kilo 5 pesata.	203s	50
14. Portugal	Kilo 10.30 rs.	230s	57
15. United States	lb. 20 to 50c. and 35 per ct. ad val.		
	Average.		90

APPENDIX "B."

Import duties levied in European countries and the United States on mixed woolen cloths, average value 1s 4d per lb. or £7.10.0 per cwt.

	Foreign duty.	S and d per cwt.	Per cent of value.
1. Hamburg	ad val.	...	$\frac{1}{4}$
2. Switzerland	100 kilos 16 frcs.	6s 6d	4
3. Holland	ad val.	...	5
4. Turkey	ad val.	...	7 $\frac{1}{2}$
5. France	ad val.	...	10
6. Italy	ad val.	...	10
7. Belgium	ad val.	...	10
8. Germany	50 kilos 10 thlr.	30s	20
9. Austria	50 kilos 20 flor.	40s	26.6
10. Spain	kilo gr 160 pcs.	65s	43.3
11. Norway	pr pund 16 sklg.	60s	40
12. Sweden	pr pund 7 ore.	100	66.6
13. Portugal	pr kilo 463 rs.	105	70
14. United States	per lb and ad val.		
	50 cts. and 35	286s 10d	191
15. Russia	per funt 85 kop.	330s	220

APPENDIX "C."

Extract from the official Board of Trade returns exports from the 1st January to 21st October, 1877, to the United States (42,856,000 inhabitants) to the Dominion of Canada (3,727,000 inhabitants).

	United States.	Canada.
Woollen cloth	£ 335,243	£ 505,109
Worsted stuffs	1,044,688	586,213
Carpets	75,771	132,935
	£1,455,702	£1,224,257

APPENDIX "D"—AN INTERESTING CASE FOR THE BOOT AND SHOE TRADE.

BRADFORD, 6th September, 1877.

Jacob Behrens, Esq., President of Bradford Chamber of Commerce:

I wish to call your attention to the effect of the present fiscal laws of the United States upon an article, in the exportation of which we have been principally engaged. I refer to the article serge de Berri and Lasting, hitherto largely issued for the manufacture of boots and shoes in America (and I presume that this is merely an illustration of every other textile article). The duties levied thereon are 50 cents per pound and 35 per cent. *ad valorem*. A piece of serge de Berri weighing fourteen pounds and costing 50s. pays duty 30s. 4d. for weight and 17s. 6d. for value, or 47s. 10d. per piece, or about 94 per cent. on cost in this market. Now, mark, the consumer has to pay a profit to the importer, and to the boot and shoe maker, not only on the cost here, but also on the cost there after payment of the duty, rendering the price enormous, to the great detriment of the customer and injury of trade. This duty is levied on an article—I had almost said a raw material—for the manufacture of boots and shoes, in which America employs so many thousands of hands, and in making the machinery for which she beats almost all other nations.

This system has ruined their large export trade, as attested by General Francis A. Walker, chief of the bureau of awards at the Philadelphia International Exhibition, in his Report of the boot and shoe exhibit.

The natural results of such a system have been the gradual strangling of the trade between the two countries, or the transference of what is left into the hands of the smuggler, the briber, or the perjuror, a system which robs the exchequer and impoverishes the consumer. Every respectable house on this side of the Atlantic as well as on the other will be compelled to abandon the trade, and I regret to say that this state of trade has been produced by the high import duties of the United States.

Upon the article buntins which was formerly largely exported from this district to the United States, a duty of 120 per cent. has been put.

The natural result has been that the trade with the country has ceased, the American Government has lost all revenue, and the consumers of that article are paying 50 shillings for what can be bought here for 18s. 6d.

I know of no other means, in reply to the question which has been asked of us, to increase and enlarge the commerce between the two countries than to recommend a large reduction of the import duties in America by the total abolition of the duties on weight or measure and the imposition of such a moderate ad valorem duty as will make fraud not worth risking, and which I am satisfied will in time produce the largest revenue to the Government.

Believe me, yours truly,

(Signed) W.M. BROWN,

Partner in the firm of Stansfeld, Brown & Co.

P.S.—I may state that our agent and friends in Boston write that lasting^s serge de Berri of known makes in this market are sold regularly at 5 to 10 per cent. less than any cash house can import them.

In Appendix "E." the Bradford Chamber of Commerce gives six examples of the absurd inequality of the working of the tariff. Thus the duties on a given case of *satin de chine* goods worth £67 3s 4d amounts to only £44; while an increase of less than £1 to the value of the goods entails an increase of duties amounting to £10 11s 6d.

Appendix "F." contains a statement from the Huddersfield Chamber of Commerce showing the duties on such articles as red padding, savelist cloth, black sealskin, black doeskin, cheviot coating, worsted tartan, &c., &c., to range from 76 per cent. to 227½ per cent. On flushings the duties would now amount to 360 per cent. if shipments were made at all.

The Dewsbury Chamber of Commerce reports duties on three samples of black and blue "president," to amount to 191, 175, and 160 per cent. On another sample of blue union "president," 217 per cent.

The Batley Chamber of Commerce gives tables showing the duties on pilot cloths and "president" manufactured in that region to amount to from 168 to 228 per cent.

The Heckmondwike Chamber of Commerce gives figures showing how the people of the United States have to pay two or three prices on carpets. We quote an example: "It will be seen that an English tapestry carpet, costing 56 cents here, will by the time it reaches the consumer in the United States, have increased its price to \$1.34, or nearly 2½ times its original cost."

The same Chamber of Commerce also testifies that the duty on bed blankets and railway rugs is now prohibitory; thus explaining how the price of blankets to the poor people of the United States has more than doubled since the war.

RECIPROCITY

THE DRAFT TREATY OF 1874.

(*From the Toronto Globe, June 23, 1874.*)

Her Majesty, the Queen of Great Britain, and the United States of America, being desirous of improving the commerce and navigation between their respective territories and people, and more especially between Her Majesty's possessions in North America and the United States, in such manner as to render the same reciprocally beneficial, have respectively named plenipotentiaries to confer and agree thereupon, that is to say: * * * Who after having communicated to each other their respective full powers found in good and due form, have agreed upon the following articles:—

ARTICLE I.

It is agreed by the high contracting parties that, in addition to the liberty secured to the United States fishermen by the convention between Great Britain and the United States, signed at London on the 20th day of October, 1818, of taking, curing, and drying fish on certain coasts of the British North American Colonies therein defined, the inhabitants of the United States shall have, in common with the subjects of Her Britannic Majesty, the liberty for the term of years mentioned in Article XIII. of this Treaty to take fish of every kind, except shell-fish, on the sea-coasts and shores, and in the bays, harbours, and creeks of the Provinces of Quebec, Nova Scotia, New Brunswick, and Prince Edward's Island, and of the several islands thereunto adjacent, without being restricted to any distance from the shore, with permission to land upon the said coasts, and shores, and islands, for the purpose of drying their nets and curing their fish; provided that, in so doing, they do not interfere with the rights of private property, or with the British fishermen in the peaceable use of any part of the said coasts in their occupancy for the same purpose. But it is understood that the above-mentioned liberty applies solely to the sea fishery, and that the salmon and shad fisheries, and all other fisheries in rivers and mouths of rivers, are hereby reserved exclusively for British fishermen.

ARTICLE II.

It is agreed by the high contracting parties that British subjects shall have, in common with the citizens of the United States, the liberty for the term of years mentioned in Article XIII. of this Treaty, to take fish of every kind except shell-fish on the eastern sea-coasts and shores of the United States north of the thirty-ninth parallel of north latitude, and on the shores of the several islands thereunto adjacent, and in the bays, harbours, and creeks of the said sea-coasts and shores of the United States, and of the said islands, without being restricted to any distance from the shore, with permission to land upon the said coasts of the United States and of the islands aforesaid, for the purpose of drying their nets and curing their fish; provided that in so doing they do not interfere with

the rights of private property, or with fishermen of the United States in the peaceable use of any part of the said coasts in their occupancy for the same purpose. But it is understood that the above-mentioned liberty applies solely to the sea fishery, and that salmon and shad fisheries, and all other fisheries in rivers and mouths of rivers are hereby reserved exclusively for fishermen of the United States.

ARTICLE III.

It is agreed that the places designated by the Commissioners appointed under the first article of the Treaty between Great Britain and the United States, concluded at Washington on the 5th of June, 1854, upon the coasts of the United States and Her Britannic Majesty's dominions, as places reserved from the common rights of fishing under that Treaty, shall be regarded as in like manner reserved from the common right of fishing under the preceding articles. In case any question should arise between the Governments of Her Britannic Majesty and of the United States as to the common right of fishing in places not thus designated as reserved, it is agreed that a Commission shall be appointed to designate such places, and shall be constituted in the same manner, and have the same powers, duties, and authority as the Commission appointed under the said first article of the Treaty of the 5th of June, 1854.

ARTICLE IV.

It is agreed that the Articles enumerated in Schedules A, B, and C, hereunto annexed, being the growth, produce, or manufacture of the Dominion of Canada, or of the United States, shall, on their importation from the one country into the other, from the first day of July, 1875, to the 30th day of June, 1876 (both included) pay only two-thirds of the duties payable at the date of this Treaty on the importation into such country of such articles, respectively; and from the 1st day of July, 1876, to the 30th day of June, 1877 (both included) shall pay only one-third of such duties; and on and after the 1st day of July 1877, for the period of years mentioned in Article XIII of this Treaty, shall be admitted free of duty into each country respectively.

For the term mentioned in Article XIII. no other or higher duty shall be imposed in the United States upon other articles not enumerated in said Schedules, the growth, produce, or manufacture of Canada, or in Canada upon such other articles the growth, produce, or manufacture of the United States, than are respectively imposed upon like articles the growth, produce, or manufacture of Great Britain or any other country.

SCHEDULE A.

Consisting of the following natural products: Animals of all kinds; ashes, pot, pearl and soda; bark, bark extracts, for tanning purposes; bath bricks, breadstuffs of all kinds, bricks for building, and fire-bricks, broom corn, burr, or grindstones, hewed, wrought or unwrought; butter, cheese, coal and coke, cotton wool, cotton waste, dye stuffs, earths, clays, ochres, sand, ground or unground; eggs, fish of all kinds, fish, products of, and of all other creatures living in the water, except fish preserved in oil; firewood, flax, unmanufactured; flours and meals of all kinds,

fruits, green or dried; furs, undressed; grain of all kinds; gypsum, ground, unground or calcined, hay, hemp, unmanufactured, hides, horns, lard, lime, malt, manures, marble, stone, slate or granite, wrought or unwrought; meats, fresh, smoked or salted; ores of all kinds of metals; pelts; peas, whole or split; petroleum oil, crude or refined, or benzole; pitch, plants, poultry of all kinds, rags of all kinds, rice, salt, seeds, shrubs, skins, straw, tails, tallow, tar, timber and lumber of all kinds, round, hewed and sawed, manufactured in whole or in part; tobacco, unmanufactured; tow, unmanufactured; trees, turpentine, vegetables, wool.

SCHEDULE B.

Consisting of the following agricultural implements :

Axes, bag-holders, bee-hives, bone-crushers, or parts thereof ; cultivators, or parts thereof ; chaff-cutters, or parts thereof ; corn-huskers, or parts thereof ; cheese vats, cheese factory heaters, cheese presses, or parts thereof ; churns, or parts thereof ; cattle feed boilers and steamers, or parts thereof ; ditchers, or parts thereof ; field rollers or parts thereof ; fanning mills, or parts thereof ; feed choppers, or parts thereof ; forks for hay and manure, hand or horse grain drills, or parts thereof ; grain broadcast sowers, or parts thereof ; grain crushers, or parts thereof ; harrowes, hoes, hand or horse, horse rakes, horse power machines, or parts thereof ; hay tedders, or parts thereof ; liquid manure carts, or parts thereof ; manure sowers, or parts thereof ; mowers, or parts thereof ; oil and oil-cake crushers, or parts thereof ; ploughs, or parts thereof ; root and seed planters, or parts thereof ; root cutters, pulpers, and washers, or parts thereof ; rakes, reapers, or parts thereof ; reaper and mower combined, or parts thereof ; spades, shovels, scythes, snaiths, thrashing machines, or parts thereof.

SCHEDULE C.

Consisting of the following manufacturers :

Axes, all kinds ; boots and shoes of leather ; boot and shoe making machines ;

buffalo robes, dressed and trimmed ; cotton grain bags ; cotton denims ; cotton jeans, unbleached ; cotton drillings, unbleached ; cotton tickings, cotton plaids ; cottonades, unbleached ; cabinet ware and furniture, or parts thereof ; carriages, carts, waggons, and other wheeled vehicles and sleighs, or parts thereof ; fire-engines, or parts thereof ; felt covering for boilers ; gutta-percha belting and tubing ; iron, bar, hoop, pig, puddled, rod, sheet, or scrap ; iron nails, spikes, bolts, tacks, brads, or sprigs ; iron castings ; india rubber belting and tubing ; locomotives for railways, or parts thereof ; lead, sheet or pig ; leather, sole or upper ; leather, harness, and saddlery of ; mill, or factory, or steamboat fixed engines and machines, or parts thereof ; manufacturers of marble, stone, slate, or granite ; manufactures of wood solely, or wood nailed, bound, hinged, or locked with metal materials ; mangles, washing machines, wringing machines, and drying machines, or parts thereof ; printing paper for newspapers ; paper making machines, or parts thereof ; printing type, presses, and folders, paper cutters, ruling machines, page numbering machines, and stereotyping and electrotyping apparatus, or parts thereof ; refrigerators, or parts thereof ; railroad cars, carriages, and trucks, or parts thereof ; satinets of wool and cotton ; steam engines, or parts thereof ; steel, wrought or cast, and steel plates and rails ; tin tubes and piping ; tweeds of wool solely ; water-wheel machines and apparatus, or parts thereof.

ARTICLE V.

It is agreed that the Canadian Canals on the main route from Lake Erie to Montreal shall be enlarged forthwith, at the expense of the Dominion of Canada, so as to admit the passage of vessels drawing twelve feet of water ; and the locks on the said canals shall be made of not less than 270 feet in length, 45 feet in width, and not less than twelve feet in depth on the mitre-sills ; and that the channel of the St. Lawrence River shall be deepened in the several reaches between the canals, wherever the same may be necessary, so as to allow the free passage of vessels drawing twelve feet of water. And the work engaged to be done in this Article shall be completed by the first day of January, 1880.

ARTICLE VI.

It is agreed that the Government of Canada shall construct on or before the first day of January, 1880, a canal to connect the St. Lawrence River at some convenient point at or near Caughnawaga with Lake Champlain. The dimensions of said canal shall be such as to admit the passage of vessels drawing twelve feet of water, and the locks shall be of not less dimensions than those named in the preceding Article.

And the United States engage to urge upon the Government of the State of New York to cause the existing canal from Whitehall, on Lake Champlain, to Albany to be enlarged, and, if necessary, extended, or another canal or canals to be constructed of equal capacity with the proposed Caughnawaga Canal as hereinbefore specified, and the navigation of the Hudson River to be improved so as to admit of the passage from Lake Champlain to the lower waters of the Hudson River of vessels drawing twelve feet of water.

ARTICLE VII.

Citizens of the United States may, during the term of years mentioned in Article XIII. of this Treaty, carry in their vessels, cargo and passengers from one Canadian port to another on the great lakes or River St. Lawrence. Reciprocally, inhabitants of Canada, subjects of Her Britannic Majesty, may, during the like period, carry in their vessels cargo and passengers from one port to another of the United States on the great lakes or River St. Lawrence. Citizens of the United States in their vessels, and inhabitants of Canada, subjects of her Britannic Majesty, in their vessels, may, during the like term, carry cargo and passengers from any port of the United States or of Canada on the Red River or the waters connecting therewith to any other port on the said river or waters connecting therewith.

ARTICLE VIII.

It is agreed that for the term of years mentioned in Article XIII. of this Treaty, the citizens of the United States shall enjoy the use of the Welland, the St. Lawrence, and other canals in the Dominion of Canada (including the proposed Caughnawaga Canal) on terms of equality with the inhabitants of the Dominion of Canada, and that without interfering with the rights of the Government of Canada to impose such tolls on the aforesaid Canadian canals respectively as it may think fit. The tolls shall be levied in relation to the number of locks in each Canal without any drawback or discrimination, whatever the destination of the vessel or whether one or more canal or canals or part of a canal be passed. And it is also agreed that for the like term of years the inhabitants of Canada shall enjoy the use of the St. Clair Flats Canal on terms of equality with the inhabitants of the United States, and that the navigation of Lake Champlain and of Lake Michigan shall be free and open to the purposes of commerce to the inhabitants of Canada, subject to any laws and regulations of the United States, or of the States bordering thereon respectively, not inconsistent with such free privileges of navigation.

And the United States further engage to urge upon the Governments of the States of New York and of Michigan, respectively, to secure to the inhabitants of Canada the use of the Erie, the Whitehall, the Sault St. Marie Canals, and of any enlarged, or extended, or new canal, or other improvement, connecting Lake Champlain with the lower waters of the Hudson River, which may be made as contemplated in Article VI. on terms of equality with the inhabitants of the United States.

And it is mutually agreed that full power shall be given and allowed to tranship cargo from vessels into canal boats, and from canal boats into vessels, at either terminus of every canal.

And further, that if the use of the Erie, Whitehall, or other canal connecting Lake Champlain with the lower waters of the Hudson River, and the Sault St. Marie Canal, be not granted to the inhabitants of Canada on terms of equality with the citizens of the United States, as contemplated in this article, then the

use of the proposed Caughnawaga Canal by citizens of the United States as above contemplated shall be suspended and cease until the use of the said canals in the United States shall be secured to the inhabitants of Canada as above contemplated.

ARTICLE IX.

For the term of years mentioned in Article XIII. of this Treaty, vessels of all kinds built in the United States may be purchased by inhabitants of Canada, subjects of Great Britain, and registered in Canada as Canadian vessels ; and reciprocally, vessels of all kinds built in Canada may be purchased by citizens of the United States, and registered in the United States as United States vessels.

ARTICLE X.

A Joint Commission shall be established and maintained at joint expense during the operation of this Treaty, for advising the erection and proper regulation of all light houses on the great lakes common to both countries, necessary to the security of the shipping thereon.

ARTICLE XI.

A Joint Commission shall also be established at joint expense and maintained during the continuance of the Treaty to promote the propagation of fish in the inland waters common to both countries, and to enforce the laws enacted for the protection of the fish and fishing grounds.

ARTICLE XII.

It is further agreed that the provisions and stipulations of this Treaty shall extend to the colony of Newfoundland so far as they are applicable. But if the Imperial Parliament, the Legislature of Newfoundland, or the Congress of the United States shall not embrace the colony of Newfoundland in their laws enacted for carrying the foregoing articles into effect, then this article shall be of no effect ; but the omission to make provision by law to give it effect by either of the legislative bodies aforesaid, shall not in any way impair any other article of this Treaty.

ARTICLE XIII.

The Treaty shall take effect as soon as the laws required to carry it into operation shall have been passed by the Imperial Parliament of Great Britain and by the Parliament of the Dominion of Canada on the one hand, and the Congress of the United States on the other. If such legislative assent shall not have been given within — months from the date hereof, then this Treaty shall be null and void. But such Legislative assent having been given, this Treaty shall remain in force for the period of twenty-one years from the date at which it shall come into operation, and further until the expiration of three years after either of the high contracting parties shall have given notice to the other of its wish to terminate the same ; each of the high contracting parties being at liberty to give such notice to the other at the end of the said period of twenty-one years; or at any time afterwards.

ARTICLE XIV.

When the ratifications of this Treaty shall have been exchanged and the laws required to carry it into operation shall have been passed by the Imperial Parlia-

ment of Great Britain and by the Parliament of Canada on the one hand, and by the Congress of the United States on the other hand; then Articles XXII., XXIII., XXIV. and XXV. of the Treaty of May 8th, 1871, between Great Britain and the United States, shall become null and void.

ARTICLE XV.

This Treaty shall be duly ratified by Her Britannic Majesty and by the President of the United States, and the ratification shall be exchanged either at Washington or at London, —— months from the date hereof, or earlier if possible.

RECIPROCITY NEGOTIATIONS

MEMORANDUM BY SIR EDWARD THORNTON, K. C. B., AND HONBLE. GEORGE BROWN, ON THE COMMERCIAL RELATIONS, PAST AND PRESENT, OF THE B. N. A. PROVINCES WITH THE UNITED STATES OF AMERICA.

(From the Toronto Globe, July 23, 1874.)

THE undersigned, Joint Plenipotentiaries of Her Britannic Majesty, with full powers for the negotiation and conclusion of a Treaty with the United States relative to Fisheries, Commerce, and Navigation, deem it fitting that, at the outset of the negotiations with which they have been charged, they should submit for the consideration of the Secretary of State some suggestions in regard to the commercial relations between the United States and the Canadian Dominion which may not be unworthy of attention.

All the figures used in this memorandum are taken from the official documents of the United States Government, except when otherwise stated.

When the British North American Provinces or Canada are spoken of, all the Provinces now comprising the Dominion, and also the Island of Newfoundland, are included therein.

An impartial examination of the commercial relations that have existed between the United States and the British North American Provinces for the last fifty years, cannot fail to establish, we venture to think, beyond all doubt, that the traffic between them has been exceedingly valuable to both countries, but that the United States have, from first to last, reaped greatly the largest advantage from it.

In the twelve years from 1821 to 1832 (both years inclusive) the United States Official Records show that the exports of the United States to the British North American Provinces were of the aggregate value:

In home products, of.	.....	\$30,997,417
In foreign products, of	.....	403,909
Total United States exports.	.....	\$31,401,326
And that the entire imports of the United States in the same period from the Provinces, were but.	.....	7,684,559
Leaving a balance of trade in favour of the United States of no less than	.....	\$23,716,767

In the thirteen years following the above period (1833 to 1845), the same state of things is found, with a steady increase of the aggregate traffic. The exports of the Republic to the British North American Provinces were :—

Of domestic products	\$54,082,537
Of foreign products.....	4,640,332
Total United States exports (1833 to 1845).....	\$58,722,869
And the imports of the Republic from the Provinces were but.....	23,356,275
Leaving a balance in favour of the United States of.....	\$35,366,594

TRANSPORTATION IN BOND.

In 1846 we enter upon a period when the United States Government, after very many years of earnest effort, succeeded in obtaining from Great Britain a relaxation of the old restrictive navigation laws in regard to the British Colonies. With it came the international drawback system for the encouragement of overland transportation to and from the Atlantic Ocean without payment of duties. Although this measure only extended to the transport of merchandise, it is instructive to observe the immediate and remarkable effect it had on the direct transactions between the Republic and the Colonies. The aggregate imports and exports between the countries immediately rose from \$8,074,291, in the year 1845, to the following figures.—

1846—Aggregate Import and Export Trade.....	\$9,344,150
1847— " " " ".....	10,329,470
1848— " " " ".....	12,029,122
1849— " " " ".....	10,931,147
1850— " " " ".....	15,193,497
1851— " " " ".....	18,708,045
1852— " " " ".....	16,619,315
1853— " " " ".....	20,691,360

Total..... \$113,846,106

Thus, while from 1821 to 1832 the aggregate annual traffic between the countries averaged \$3,257,153, and from 1833 to 1845, \$6,313,780 per annum—under the influence of a more liberal policy the traffic rose, from 1846 to 1853, to no less an average than \$14,230,763 per annum.

And the balance of trade still prepondered enormously to the advantage of the United States. In these eight years the Republic exported to the Provinces—

Of home products.....	\$55,072,260
Of foreign products.....	22,020,254
Total United States exports (1846 to 1853).....	77,092,514
While the imports of the Republic from the Provinces were but.....	36,753,592

Leaving in favour of the United States, on eight years' transactions,
the vast balance of..... \$40,338,822

But, in addition to this direct interchange of merchandise, with its great preponderance in favour of the Republic, a large amount of the import and export traffic between Great Britain and the Provinces now began to be carried in bond over the canals and railways of the United States to Atlantic or inland ports, and thence despatched to their ultimate destinations in American ships and steamers—vastly to the gain of the Republic, and without any corresponding advantages to the Provinces.

THE RECIPROCITY TREATY.

The great success that thus attended this first partial experiment of reciprocal liberality in commercial intercourse between the countries led directly and easily to proposals for the much more decided measure of an interchange of the natural products of the two countries free of customs duty. For a number of years the subject was keenly debated in all its bearings; and it is instructive to look back on the record of those discussions, and observe the long list of distinguished American statesmen who were warm advocates of the measure.

The Reciprocity Treaty of 1854 was signed on 5th June of that year, by Mr. Marcy, on behalf of the United States, and by the late Lord Elgin, as representative of Great Britain. Its happy effects were felt instantaneously; and it is only necessary to refer to the speeches and papers of the able men of all parties in both countries who promoted the measure, and to analyze the official returns of its operation while in force, to arrive irresistibly at the conclusion that its results greatly surpassed the most sanguine anticipations of its originators and advocates.

The Treaty may be said to have been thirteen years in operation; for though nominally it began late in 1854 and ended early in 1866, the traffic was pushed with such energy during the months of its operation in these two years, as to place them on an equality with the other years.

To obtain a just appreciation of the value of the traffic between the Republic and the Province during the thirteen years' operation of the Treaty, it is necessary to keep in mind that the Civil War in the States in the last four years of the Treaty's existence enhanced the value of commodities, and so deranged the industrial interests of the Republic as to give the Provinces a temporary advantage in the traffic, forbidding any freed deduction from it as to the ordinary course of trade in times of peace. In one year (1865-66) at the end of the war the exports of British North America to the United States rose, according to the United States official records, to \$54,714,383.

However profitable this casual advantage may have been to the Provinces, it can hardly be regarded as an objection to the Treaty that in time of war, when the American husbandman was debarred from tilling his fields, the necessities of life were largely supplied under it without the addition of onerous customs duties and custom house restrictions. Assuredly, had the Treaty not then been in existence, every ton of these supplies, under the pressing urgency of the case, would have found its way across the lines, probably with little reduction of profit to the producer, but great increase of cost to the consumer.

The grand fact remains that, under the operation of the Reciprocity Treaty of 1854, the aggregate interchange of commodities between the Republic and the Provinces—to promote which the Treaty was concluded—rose from an annual average of \$14,230,763 in the previous eight years, to \$33,492,754, gold currency, in the first year of its existence; to \$42,942,754, gold currency, in the second year of its existence; to \$50,339,770, gold, in its third year; and to no less a sum than \$84,070,955, at war prices, in its thirteenth year.

And notwithstanding the anomalous character of the circumstances arising from the existence of civil war during so considerable a portion of the Treaty's existence, by which the imports from the Provinces were greatly increased in volume and value, and the exports to the Provinces as naturally reduced in quantity, the balance of trade, during the existence of the Treaty, was largely in favour of the United States. In the thirteen years of its operation, the Provinces purchased from the Republic commodities, according to the United States returns, to the value of \$346,180,264, and the Republic purchased from the Provinces \$325,726,520, leaving a gross cash balance in favour of the United States of \$20,454,246. But the balance was, in fact, much larger than this. During the first ten years of the Treaty, the transactions between the countries showed a clear balance in favour of the United States of \$62,013,545. That balance appears, from the United States returns, to have been reduced, by the operations of the following three years, to the amount of \$20,454,246, but this arose, no doubt, from the inflated values at which the importations were made under the Treaty during the war—there being no customs duty to necessitate accuracy, and every temptation to over-valuation on the part of the importer. According to the official returns of the several British Provinces (which are accurately kept), the Provinces purchased from the Republic, during the thirteen years in question, commodities to the aggregate value of \$363,188,088, gold valuation, and the Republic purchased from the Provinces \$267,612,131, in same valuation, leaving, as the sum total of the results of the Treaty of 1854, an aggregate international traffic of \$630,800,219, and a gold balance in favour of the Republic of \$95,575,957.

TRAFFIC WITH CANADA IN COMPARISON WITH OTHER STATES

The importance of the Canadian Traffic under the Reciprocity Treaty can be most clearly seen, perhaps by a comparison of it with the transactions which the Republic

ad with other foreign countries during the same years. The total exports of the United States from 1854 to 1866 (both years inclusive) amounted to upwards of four thousand millions of dollars. Of this vast export traffic :—

England and her possessions took.....	\$2,769,974,538
France and her possessions took.....	453,993,996
Spain and her possessions took.....	265,893,221
Germany took.....	207,308,647
	<hr/>
	\$3,697,170,402

And all the rest of the world took the balance.

Of the above exports, Canada's share, as we have already seen, was \$346,180,264—an amount equal to the aggregate exports taken from the United States in the same years by China, Brazil, Italy, Hayti, Russia and her possessions, Venezuela, Austria, the Argentine Republic, Denmark and her possessions, Turkey, Portugal and her possessions, the Sandwich Islands, the Central American States, and Japan all put together. In marked contrast to this, however, the United States imported from these countries in the same years, to the amount of \$538,523,386 leaving a cash balance to be paid to them by the Republic of \$192,109,610, while Canada paid over to the States a cash balance of \$95,574,957 in gold.

CHARACTER OF TRAFFIC UNDER THE TREATY.

The character of the commodities purchased from the Republic by the Provinces during the existence of the Reciprocity Treaty is also worthy of special note. In the thirteen years of its operation the total purchases by the Provinces of United States home productions and of foreign articles imported by United States merchants, were as follows :—

Animals and their products	\$ 35,433,213
Breadstuffs	112,058,473
Other farm products	3,242,981
Timber	8,511,488
Manufactures	88,649,787
Miscellaneous	24,044,955
	<hr/>
Total home productions	\$271,940,988
Foreign commodities bought from the merchants of the United States and imported into Canada	62,379,718
	<hr/>
Total purchases	\$634,320,706

From this it will be seen that not less than \$151,029,573 of manufactured goods were purchased from the United States by the Provinces under the operation of the Reciprocity Treaty.

TRANSPORTATION TRAFFIC UNDER THE TREATY.

Did nothing more, therefore, than the volume of traffic between the countries and the comparative contributions of each country to it, enter into the question of the relative advantages derived from the treaty by each, no doubt could exist as to the United States having reaped much greater profit from the Treaty of 1854 than the Provinces. But there is another very important branch of the account. The transportation traffic sent to and brought from foreign countries by the Provinces, in bond, over the railways and canals, and in the ocean ships and steamers trading from United States ports, rose under the operation of the Treaty to an importance secondary only to the traffic in domestic productions. Previous to the negotiations of the Treaty this traffic had assumed considerable dimensions ; but the vast increase that occurred under its operation must have drawn very large gains into the coffers of the Republic, and indirect advantages quite as valuable as the direct ones. No official returns of the goods thus passed over the United States seems to have been preserved until the fiscal year 1867-68 ; but from the returns since published we can form some idea of the great profit that must have accrued to the Republic while the Treaty was in force. These returns thus

state the values of the foreign exports that passed over the United States *in transitu* during the past six years.

1868.	Total United States transit traffic	.....	\$21,515,604
1869.	"	"	21,095,984
1870.	"	"	23,195,860
1871.	"	"	25,375,037
1872.	"	"	31,385,320
1873.	"	"	40,099,185
Total transit traffic.....			\$162,662,990

Of this vast traffic, \$155,241,704 consisted of merchandise imported by the Provinces from other countries and carried over United States railways and canals into Canada ; and \$48,556,557 of it consisted of produce exported abroad from the Provinces *via* the United States. The fact that these two amounts appear to make unitedly more than the whole aggregate of the United States transit trade, arises from shipments made from one part of Canada to another, and consequently appearing in the list of goods going into the United States, as well as in that of goods sent out from the United States. Nearly the whole of the traffic *in transitu* of the Republic in these six years was either sent from or sent to the British Provinces. And from its volume in these recent years, we may form some idea of its great extent under the operation of the Treaty, when colonial facilities for transportation were so different from what they now are.

The value of so vast a carrying trade is not easy to arrive at. Dr. Young, the able chief of the United States Bureau of Statistics, recently stated that inward ocean freights on goods " vary from 100 per cent. on (the value of) salt and some other bulky articles to two or three per cent. on dress goods," and that the " average on merchandise alone is not much less than eight per cent." Now if the ocean freight on ordinary merchandise is 8 per cent., how greatly more must be the percentage of overland freights ; and how infinitely greater must be the percentage on the value of farm produce than on ordinary merchandise ! If it is further considered that on the transit traffic to and from Canada, inland and ocean carriage have both to be paid for, and that a large proportion of the commodities are heavy and bulky, it will at once be seen what a fertilizing stream is poured by the merchants of the Dominion over the railways, canals, steamships, commission agents, and port cities of the Republic, even from the limited share of their traffic now sent *via* the United States, under a policy of severe restriction.

SPECIAL PRIVILEGES UNDER THE TREATY.

Nor was it merely from the vast interchange of commodities and the great carrying trade in bond that the United States reap their golden annual harvest from the Treaty of 1854. It must not be forgotten that by virtue of that Treaty, the Canadian canals and the navigation of the St. Lawrence were thrown open to the ships and commerce of the United States, on precisely the same footing as to those of the Canadian people, who had spent vast sums in their construction. How largely the Republic profited by this concession, the enormous amount of American merchandise passed through the Canadian canals in American bottoms, at tolls so low as to do little more than defray the cost of attendance and the maintenance, the public records of both countries amply establish. The sole return made to the Provinces for this concession was the permission to navigate Lake Michigan, and the promise of the United States Government to urge upon the State Authorities of the Republic to extend to the Provinces the same free use of the American canals as they had extended to the Republic. This promise never bore any fruit.

THE ST. LAWRENCE COAST FISHERIES FREE UNDER THE TREATY.

But the crowning concession enjoyed by the United States, under the conditions of the Reciprocity Treaty of 1854, was the free use of the priceless coast fisheries of British North America. For this concession the able statesmen who represented the thirteen States in the peace settlement at the close of the revolutionary war, struggled long and earnestly. To secure this much valued possession, all the skill of American diplomatists, persistently employed for three quarters of a century, was exerted in vain. Under the Treaty of 1818, the right to the sea-fisheries of the Gulf of St. Lawrence

was resigned to the United States ; but not until 1854 and then only as part of the Reciprocity Treaty, and determinable with it, did they obtain access to the most valuable portion of the fisheries, namely, those within three miles of the coast, bays, and creeks of the Provinces. What the value was to the United States of this concession it would not become us to discuss while an arbitration to determine the compensation to be paid Canada for twelve years further enjoyment of it is pending, under the provisions of the Treaty of Washington. But, as illustrative of the enormous preponderance of advantages reaped by the United States under the Treaty of 1854, we may, perhaps, be permitted to quote one or two extracts from the reports of two Commissioners, specially appointed by the United States' Government to enquire and report on the subject of Reciprocity, as to the value of this one item in the balance of the international account :

“Without participation in the sea-fisheries near the shores of the colonies, our deep sea fisheries in that region will become valueless.”—*J. D. Andrews' Report*, page 35.

“England possesses no nursery for seamen at all equal to her North American colonial trade.”—*Ibid.*

“The average number of French seamen engaged in the cod-fishery [of the Gulf of St. Lawrence] from 1841 to 1850 was 11,500, and the average bounty paid annually was 3,900,000 francs (\$780,000) equivalent to \$67.60 for each seaman. France trains up in this manner able and hardy seamen for her navy, who would cost the nation much more if they were trained on ships of war.”—*Ibid.*

“The United States tonnage engaged in 1862 in the cod-fishery was 122,863 tons ; in the mackerel fishery, 80,596 tons ; aggregate 203,439 tons. The returns of fish and oil from this tonnage for 1862 considerably exceeded \$14,000,000.”—*E. H. Derby*, page 42.

“Seamen (United States) in fisheries in 1862, 28,045. * * * The fisheries break in at least 5,000 new seamen annually. * * * Six hundred sail have fished for mackerel in the Gulf of St. Lawrence and Bay of Chaleur, and taken fish to the amount of \$4,000,000. Nearly one-fourth of our fishing fleet, with a tonnage of 40,000 to 50,000 tons worth \$5,000,000 to \$7,000,000 annually ; fish near the the three mile line of the Provinces.”—*Ibid.*, page 44.

REPEAL OF THE TREATY.

Such was the Treaty of 1854, which the United States terminated in 1866, on the ground that the advantages from it were all on the side of the Provinces, and against the Republic. Well might the Commissioner of the United States Treasury (Mr. Derby), writing regretfully of the repeal, use these words :—“It quintupled our trade with the Provinces, gave an impulse to public improvement, and utilized the new canals, railways, and other avenues of commerce.” And he might as truly have added :—“Had the Provinces retaliated in the same spirit, it would have lost us the enjoyment of the shore fisheries of the Maritime Provinces, the use of the Canadian canals, and the navigation of the St. Lawrence River, all of which we enjoyed without consideration.”

Fortunately the Provinces did not act in the same spirit. They thoroughly believed in the practical good sense of the United States people—especially with such a balance sheet to look back upon as the results of the Treaty of 1854 present. They assumed that there were matters existing in 1865-66 to trouble the spirit of American statesmen for the moment, and they waited patiently for the sober second thought which was sure ere long to put all things right.

Immediately on the repeal of the Treaty, customs duties were imposed by the United States on nearly all the articles imported under it from the Provinces. The Canadian tariff was very little changed, and, as will be presently shown, a large preponderance of the exports from the United States into the Dominion are still admitted free of duty. The use of the Canadian canals was continued to American shipping and commerce on precisely the same terms as to those of Canada. The free navigation of the river St. Lawrence was still left open to American craft, and the shore fisheries of the St. Lawrence were thrown open from year to year to American fishermen on payment of a small license fee.

EFFECT IN CANADA OF THE ABROGATION OF THE TREATY.

The industry of Canada had been largely directed to the supply of the American market with commodities for home consumption, as well as for foreign exportation.

and the repeal in 1866 of the Reciprocity Treaty, under which so vast a trade had grown up, rendered imperatively necessary prompt measures to open new markets for the sale of Canadian produce. These measures were at once taken. Under the influence of the formal notice given by the United States in 1865 of their intention to terminate the Treaty, federation of the Provinces, then under discussion, was hurried on, and became a *fait accompli* within fifteen months after its repeal. The Intercolonial Railway was at once undertaken, at a cost of over \$20,000,000, at the national expense, to secure direct connection to and from the Atlantic Ocean, at Halifax and St. John, on Canadian soil ; and the last section of that road will shortly be opened for traffic. Commissioners were despatched to the British and other West India Islands, and to South American States, to promote the extension of direct trade between them and the Dominion. The enlargement of the canals, the improvement of the navigation of the lakes and River St. Lawrence, the construction of the Bay Verte Canal, to connect the waters of the Bay of Fundy and the St. Lawrence, the subsidizing of ocean and river steamship lines, and the promotion of the great shipbuilding and fishery interests, all received a new and vigorous impetus.

These measures were attended with remarkable success. Only seven fiscal years have passed since the repeal of the Treaty, but already the loss inflicted by it has been more than made up, and excellent outlets in new directions opened for Canadian commerce ; with an increasing annual proportion of the vast carrying trade formerly done for the Provinces by the railways, canals, and steamships of the Republic, transferred to Canadian hands. The traffic between the United States and the Provinces at once fell from an average during the three years before the repeal (according to American official statistics) of nearly \$75,000,000 per annum, to an average of \$57,000,000 per annum during the first three years following repeal ; the Act of Confederation, too, removed from the category of foreign commerce to that of home consumption the large interchange of commodities between the several sections of the Dominion ; and the aggregate foreign commerce of the Provinces consequently fell in the first year after the repeal of the Treaty to \$139,202,615 from \$160,409,455 in the previous year. As will be seen from the following statement, however, the trade of the Dominion speedily recovered from the blow, and the volume of its foreign commerce gradually increased until, in the seventh year from the repeal of the Treaty, it reached the great sum (for a people of four millions) of \$235,301,203—being seventy-five millions higher than it had ever reached in any year of the Treaty's existence :—

1867. Total exports and imports of Canada and Newfoundland	\$139,202,615
1868. " " "	139,595,615
1869. " " "	142,240,897
1870. " " "	161,275,588
1871. " " "	184,852,006
1872. " " "	205,339,913
1873. " " "	235,301,203
 Total foreign commerce in seven years	\$1,207,807,817

INJURIOUS EFFECT OF REPEAL ON UNITED STATES TRADE.

The traffic between the United States and the Dominion still retained large proportions, notwithstanding the barriers now raised against it. The aggregate imports and exports, which immediately before the repeal had been (according to the United States returns) \$67,909,162 in 1864, \$71,374,816 in 1865, and \$84,070,955 in 1866, fell immediately after the repeal to \$57,627,347 in 1867, \$55,624,493 in 1868, and \$56,287,546 in 1869. But there the falling off stopped. The volume of traffic then began steadily to reascend, and reached \$67,939,125 in 1870, \$71,927,077 in 1871, \$73,720,512 in 1872, and \$82,381,626 in 1873—or within two millions of dollars of the highest point reached during the Treaty's operation. The aggregate traffic between the countries in the seven fiscal years since repeal was \$466,807,726.

But large as this volume of trade is, it is instructive to observe how small a proportion of the foreign commerce of Canada this now forms, in comparison with the share of it enjoyed by the United States while the Treaty was in operation. During its thirteen years' existence the aggregate exchange of commodities between the countries averaged forty-six per cent of the entire foreign commerce of the Province ; and in its last year the average had reached not less than 52½ per cent of their entire com-

merce. But since the repeal the case is totally altered. The proportion of the foreign commerce of Canada transacted with the United States from 52½ per cent in 1866 fell, in 1867, to 42 per cent; in 1868, to 41 per cent.; in 1869, to 40 per cent.; in 1870, to 42 per cent.; in 1871, to 40 per cent.; in 1872, to 36 per cent.; and in 1873, to 35 per cent. The average proportion of the commerce of the Provinces has been since the repeal but 38½ per cent., against nearly 50 per cent. in the last five years of the Treaty. Had the Treaty not been abrogated in 1866, and the percentage of Canadian traffic with the States risen no higher than it did under the Treaty, the interchange of commodities between the countries in the last seven years would have aggregated six hundred millions of dollars.

CHANGED CHARACTER OF THE TRAFFIC SINCE REPEAL.

But it is not only in the diminution of commerce that the United States have suffered by the abrogation of the Treaty. The changed character of the traffic now carried on between the countries, in comparison with that formerly done, is also worthy of attentive observation. For example, the consumption of lumber throughout the Republic increases enormously every year, and indeed all over the world. The home supply of it in the United States is fast disappearing; prices go up steadily; and here is the result, since the repeal of the Treaty, on the United States purchases from Canada of that one article:

1866-'7	Lumber exports to United States	\$6,437,860
1867-'8	" "	6,727,006
1868-'9	" "	7,208,046
1869-'70	" "	8,670,702
1870-'1	" "	8,264,837
1871-'2	" "	8,410,917
1872-'3	" "	11,134,956

And the prices of lumber go up in prompt sympathy with the increasing demand, for the benefit of the lumber operators, who are in no need of sympathy in Canada, whatever they may be in the United States, but to the injury of numerous branches of industry in which wood forms an important element, and to the serious embarrassment of agricultural operations on prairie and other lands.

And so it is with fish, barley, peas, wool, hides, sheep, horses and other articles of Canadian production, which cannot easily be got elsewhere. The demand from the United States is good and constant, notwithstanding the custom house barriers, and the prices keep steadily up.

TRAFFIC DRIVEN FROM UNITED STATES CHANNELS.

But in regard to wheat, flour, provisions, and other articles of which the United States have a surplus as well as Canada, the effect of the duties upon them has been to send through Canadian channels, direct to the maritime provinces, the West India Islands and Great Britain, a vast amount of products that were formerly sold to New York and Boston houses, and shipped to these same markets through American channels. Where two countries alongside of each other have each a large annual surplus of the same article, and that article is in world-wide demand, heavy duties against each other can hardly be effective. The stuff will find its way to market by some route or other.

CANADIANS NOW LARGE EXPORTERS OF WESTERN PRODUCTS.

The change in the other side of the account is equally instructive. The imports of domestic productions of the United States (as distinguished from foreign productions) into Canada, in the four years previous to the abrogation of the Treaty averaged \$28,131,802 annually; but on its abrogation they immediately fell to \$20,548,704 in 1867; and though they have since gradually recovered so that the imports of the last seven years have averaged \$25,649,349 per annum, this was due, not to a demand for home consumption, but to the increasing carrying trade of the Dominion with foreign countries. The necessity of direct intercourse with foreign markets for Canadian products,

forced on Canadian merchants by the repeal of the Treaty, led on to a considerable traffic with those markets in American domestic products; hence we find in the imports of Canada from the United States in the last four years, such items as the following:—

	1871-'72	1872-'73.
Meats—fresh, salted and smoked.....	\$1,047,272	\$1,227,870
Swine	612,006	1,265,808
Flour and meal	2,604,664	2,505,581
Indian Corn.....	3,778,656	4,360,884
Wheat	4,450,404	6,894,217
	<hr/>	<hr/>
	\$12,493,002	\$16,254,360

Large portions of these articles were purchased for foreign exportation, either in the raw state or after being manufactured in Canada. The general progress of this trade, though not consisting solely of American products, is pretty well indicated by the following official returns:—

1868. Exports of foreign goods	\$ 4,196,821
1869. " "	3,855,800
1870. " "	6,527,600
1871. " "	9,853,033
1872. " "	12,744,025
1873. " "	9,405,901
	<hr/>
Total in six years.....	\$46,583,312

The home consumption of American domestic products in the Canada market has therefore largely decreased since the repeal of the Reciprocity Treaty.

BALANCE OF TRADE NOW LARGELY AGAINST THE REPUBLIC. *

But the most remarkable effect of the abrogation of the Reciprocity Treaty was the immediate change it produced in the balance of trade between the countries. From the year 1820 up to 1866, a term of forty-six years, there were only (according to the United States Returns) five years in which the annual transactions between the Republic and the Provinces did not show a large cash balance against the Provinces. But four of these five exceptions were merely the result of war prices and the over-valuation usual in free entries. The entire interchange of traffic from 1820 to 1866 showed a cash balance in favour of the United States of \$195,219,272. But this state of things came to a sudden end with the expiration of the Treaty: and the balances in favour of the Dominion have since been as follows:—

In 1866-'67.....	\$ 9,281,009
1867-'68.....	4,099,949
1868-'69.....	7,893,082
1869-'70.....	14,240,477
1870-'71.....	2,921,625
1871-'72.....	8,202,352
1872-'73.....	5,236,510

Total balance against U. S. in seven years..... \$51,875,004

DIVERSION OF TRAFFIC FROM UNITED STATES OCEAN PORTS.

There is still another feature of the changed relations between the countries well worthy of special note. The time was when the merchants of New York and Boston controlled a large proportion of the import and export traffic of the British Provinces; but that time passed away with the Reciprocity Treaty. Customs-duties, customs restrictions and examinations, consul's certificates and bonding entries and charges, with all their annoyances and delays, have acted severely against the traffic of these ports in Canadian products, and the railways and canals leading from them, and forced the business into more northern channels.

Mr. E. H. Derby, Special Commissioner of the Treasury, in his official report to Mr. McCulloch, of 1st January, 1866, (page 81) makes this statement:—“ The com-

merce of Boston affected by the Reciprocity Treaty exceeds \$27,000,000 annually, namely :—Imports from and exports to the Maritime Provinces, \$6,000,000 ; outfits and returns in deep sea fisheries, \$11,000,000 ; imports of wool, grain, and animals across the frontier of Canada, and entered there, with returns, at least, \$10,000,000." We have no personal knowledge as to the accuracy of this estimate, but no better authority on the point than Mr. Derby could be desired. But if this was the annual interest of one United States port affected by the Treaty in 1866, when the entire annual foreign commerce of the Province was little more than a hundred millions of dollars, how shall the gain of five or six millions to the U. S. treasury, levied on such necessities of life as beef, flour, coal, lumber, &c., compensate the loss of driving away from the great marts of the Republic the lion's share of a traffic already amounting to two hundred and thirty-five millions per annum ?

COMPARATIVE IMPORTANCE OF CANADIAN TRAFFIC IN SPITE OF RESTRICTIONS.

But with all these barriers and drawbacks in the way of natural and easy traffic, it is in the highest degree instructive to observe how important the commercial transactions between the Republic and Canada remain even now, in comparison with those between the United States and countries more remote. Permit us to analyze the export traffic of the United States for the fiscal year ending 30th June, 1872, in order to show this. In that year the entire export traffic of the Republic with foreign countries, including the trade *in transitu* was as follows :

Of home products	\$549,219 718
Of foreign products	22,769 749
Of foreign products, <i>in transitu</i> , over the railways, &c., of the	
United States to foreign countries	31,385 320
	<hr/>
Total U. S. export traffic, 1871-72.....	\$603,374 787

Of the vast traffic Great Britain and her colonies, (omitting Canada and Newfoundland) took from the United States :—

Of home products	\$329,224,701
Of foreign products	8,344,872
Of goods <i>in transitu</i>	<hr/> 3,844,332
	<hr/> \$341,489,905
Remaining export traffic.....	\$261,884,882
Of this remaining traffic, the B. N. A. Provinces took	
Of home products	\$27,774,091
Of foreign products	4,982,989
Of goods <i>in transitu</i>	<hr/> 24,098,114
	<hr/>
Total B. N. A. Provinces	\$56,857,194
Germany took	43,483,003
France and her possessions	34,704,730
Spain and her possessions.....	<hr/> 27,577,792
	<hr/> \$162,622,719
And all the rest of the world	\$99,262,163

From these figures, it will be seen that, in the year 1871-2, Great Britain and her Colonies (including Canada) took over 66 per cent. of the entire export traffic of the United States, and all the rest of the world but 34 per cent.

It will also be seen that, in that year, the Canadian Dominion and Newfoundland took \$13,874,191 more of the export traffic of the United States than did any country in the world outside of the British Empire : that she took \$22,152,564 more of it than France and all her possessions, and more than double the amount taken by Spain and all her possessions.

A further analysis of the foreign commerce of the United States shows that in the same year the export traffic from the United States to the Dominion exceeded the entire exports of the United States to the Chinese Empire, the Russian Empire, Brazil, Mexico, Italy, Japan, Hayti, Venezuela, Denmark and her possessions, the Central American States, the Austrian Empire, the Argentine Republic, the Turkish Empire,

the Sandwich Islands, Sweden, Norway, Liberia, and Greece, all put together. The total export traffic of the United States to these twenty countries in home products, foreign goods, and goods *in transitu* being \$56,663,359, while that to Canada was \$56,857,194.

A continued analysis of the United States official returns shows that while Canada in 1871-72 thus swelled the export sales of the domestic and foreign goods of the United States, and the carrying trade of their ocean fleet and railways and canals to an equal extent with the above twenty countries, the United States took in that year from Canada in return but \$40,061,432, of which \$4,614,502 was gold and silver, \$1,180,790 goods of United States production returned to the States from Canada, and \$691,299 effects of immigrants passing through Canada into the United States. But, on the other hand, while the twenty countries above named took, as above stated, but \$56,663,358 of the export tariff of the United States, their import traffic into the United States was no less than \$108,377,613—of which only \$7,218,620 was gold.

COMPARATIVE DUTIES IN THE UNITED STATES AND DOMINION.

Again: of the entire purchases by Canada from the United States in 1871-72 of home and foreign products (excluding the traffic *in transitu* from the comparison,) articles to the value of \$20,710,582 were admitted free of duty, and only on \$12,048,548 was any duty paid. The total amount of duty levied was \$2,216,215, or an average per centage on Canada's entire importations from the States (free and dutiable) of that year of only $6\frac{1}{4}$ per cent. On the other hand, of the purchases by the United States from Canada in the same year, the articles admitted free of duty were to the value of but \$9,329,881, and those subjected to duty \$31,631,551. Indeed, as there were included among the free importations \$4,619,502 of gold and silver coin and bullion, \$1,180,790 of United States productions returned to the States, and \$686,800 of effects of immigrants passing through Canada into the States, the free importations of merchandise from Canada by the United States were in reality but \$2,842,789, against \$31,631,555 on which customs duties were levied to somewhere about 25 per cent. on the entire importations of the year.

SAME FACTS DEMONSTRATED IN 1873.

And the same state of things is found in the year ending 30th June, 1873. The declared value of the entire export traffic of the United States with foreign countries was as follows:—

Of home products	\$649,132,563
Of foreign products	28,149,511
Of foreign products passing <i>in transitu</i> over the railways and canals of the States to foreign countries	40,099,185
Total United States export traffic 1872-73	\$706,949,259

Of this vast export traffic Great Britain and her colonies received from the United States:—

Of home products	\$420,939,283
Of foreign products	18,639,171
Of foreign goods brought over the railways and canals of the States	33,071,529
	472,649,983

Balance to the rest of the world

\$204,299,276

Of the above great amount of traffic taken from the United States by Great Britain and her colonies, Canada took:—

Of home products	\$34,368,819
Of foreign products	4,203,745
Of goods imported over the railways and canals of the United States	26,784,184
Total export traffic of the United States to Canada	\$65,356,740

Germany's share was	68,724,421
France and her possessions took	36,083,260
Spain and her possessions took	29,257,020
And all the rest of the world took	100,134,468

Great Britain and her possessions, therefore, took 67 per cent. of the entire export traffic of the United States for 1872-'3, and all the rest of the world but 33 per cent.

With the exception of Germany (whose traffic exceeded that of the Dominion by only \$3,367,681), Canada in this year was the largest consumer of the United States outside the British Empire. She took \$29,273,470 of the United States export traffic more than was taken by France and her possessions; more than double what was taken by Spain and her possessions; and more than the Russian Empire, Japan, Italy, Brazil, Mexico, Hayti, Peru, the Argentine Republic, Venezuela, Sweden, Norway, Denmark and her possessions, Chili, China, Uruguay, the Austrian Empire, the Turkish Empire, the Central American States, Portugal and her possessions, the Sandwich Islands, Liberia, and Greece, all put together. These twenty-two countries took in all \$64,901,-145 of the export traffic of the United States, of which \$42,397,315 was gold, while Canada alone took \$65,356,740, of which only \$4,269,181 was gold.

On the other hand, the United States in the same year imported from Canada but \$43,809,070, of which \$6,159,538 was gold, \$1,211,155 products of the United States returned from Canada to the United States, and \$729,985 effects of immigrants passing through Canada into the United States. The actual importation of Canadian merchandise was therefore but \$35,708,392, while the twenty-two countries above named, whose share of the United States export traffic of the year was but \$64,901,145, including gold, or \$52,593,320 excluding it, sent into the United States in the same year, no less than \$131,101,423, of which but \$2,104,393 was gold. The "balance of trade" for the years 1872-'3, therefore, was \$52,593,360, of export traffic from the United States into these twenty-two countries, and \$128,997,030 of imports into the United States from them—or \$76,303,200 against the United States.

And the contrast is even more marked when the United States customs duties on Canadian products are compared with those on the products of other countries whose commerce is of infinitely less moment than that of Canada. In the year 1872-'3, of the \$35,708,392 of merchandise imported by the United States from Canada, only \$4,334,-285 was admitted free of duty, and on the remaining amount of \$31,374,107 duties were levied to somewhere about 25 per cent. on the entire importations from Canada of that year. Canada, on the other hand, on her importations from the United States the same year, admitted merchandise to the value of \$22,016,690 entirely free of duty, and levied duties only on \$16,555,866, to the amount of but \$2,923,795, or 8½ per cent. on the entire importations of merchandise for the year. How different was it with the twenty-two countries above named. Of their importations into the United States, \$102,501,338 were received free of duty, and only on \$29,200,085 was any duty charged.

It is not for us to criticize in any way the manner in which the United States choose to impose their duties. We merely mention these things to remind you of the disadvantageous position Canada occupies in her transactions with the Republic in comparison with that of other countries whose transactions are not to be compared in extent or profit with those of the British Provinces.

When, with all these facts before them, Her Majesty's advisers invite the Government of the United States to reconsider the whole commercial relations of the Republic and the Dominion, with a view to placing them on a friendly and durable basis of reciprocal advantage, the question naturally presents itself, how it comes that having prospered so well since the repeal of the Reciprocity Treaty of 1854, Canada now seeks for its restoration. The answer is as natural as the question. The population of the United States is forty millions, and that of the Dominion is but four millions. The boundary between them is for the most part but a surveyor's line, often unknown even to those who live beside it; and it is of the utmost importance to Canada that common interests and mutual good will should exist between the countries. And what so conducive to this end as commercial intercourse generously carried on and mutually profitable? The people of Canada are not ignorant that a market near at hand is better than a distant one; and good as their present markets are, they would gladly have the old one in addition. They comprehend the barrier that custom-house restrictions throw in the way even of the existing traffic, and

they seek to have these withdrawn. They are proud of their own St. Lawrence route, and intend to improve it to the uttermost for the benefit of the great West and their own; but would gladly use the ocean ports and other channels of commerce of the Republic, when freights and fares and friendly reciprocity draw them in that direction. And very great as have been the advantages always accruing to the United States from reciprocity, the Canadians can find only cause of hearty rejoicing at that, so long as they themselves continue to enjoy that moderate degree of prosperity with which Providence has blessed them. There is no mystery, no *arriere pensee*, in their desire that the commercial relations of the Republic and the Dominion should be placed on the most kindly and unfettered and mutually advantageous basis consistent with their respective existing obligations and with that connection with Great Britain which the Dominion so happily enjoys.

It was with these views, and in this spirit, that the Canadian Administration availed itself of the opportunity presented by the twenty-second Article of the Treaty of Washington to represent to Her Majesty's Government the advantage that would accrue to both countries by the substitution of a satisfactory Commercial Treaty in lieu of the money compensation to be paid (under arbitration) by the United States, for twelve years' enjoyment of the coast fisheries of the Dominion. It was felt that if the large value placed by the Canadian people on their fisheries were not reasonably compensated by the results of the arbitration, a feeling of dissatisfaction might be engendered in the Provinces, not conducive to international harmony; and that if, on the other hand, an award were made equal to the confident anticipations of the Provinces, the good feeling restored in the United States by the Treaty of Washington might be sensibly impaired. To merge the matter in a general measure of mutual commercial concessions for the mutual advantage of both parties, and with injury or injustice to neither, seemed the fitting conclusion to be arrived at by the Government of two great nations.

Her Majesty's Ministers were pleased to adopt the suggestion of the Canadian Government, and the matter having been brought under the attention of the Secretary of State, and through you, Sir, to the notice of the President of the United States, a friendly response was at once received, and the necessary measures instituted for opening formal negotiations.

In the interview which we had the honour to be favoured with by you at the State Department on the 28th March, we stated to you that Her Majesty's Government was prepared to accept a renewal of the Reciprocity Treaty of 1854 as a substitute for the arbitration provision of the Washington Treaty, in reference to the Canadian Coast Fisheries.

You thereupon suggested an enlargement of the scope of the Treaty, and we asked in what manner you would propose to enlarge it.

You replied that you had no proposition to make, but that you suggested, as topics for discussion, the enlargement of the Canadian canals, so as to facilitate the transportation of the products of the great Western States to the Atlantic seaboard; and also the addition of certain classes of manufactures to the free list of the old Treaty.

We then stated that we were prepared to enter into an agreement for the enlargement of the Canadian canals.

In regard to the addition of certain classes of manufactures to the free list under the old Treaty, we reminded you that the revenue of the Canadian Dominion was largely obtained from a 15 per cent. *ad valorem* duty on manufactured goods, and that any articles made free in Canada under agreement with any foreign country must be made free to Great Britain. But we added that the Government of Canada was desirous to afford every facility for the encouragement of extended commercial relations between the Republic and the Dominion, in the belief that nothing could tend more to their mutual advantage, not only in a pecuniary sense, but as tending to foster and strengthen those friendly feelings that ought eminently to prevail between two peoples mainly derived from the same origin, speaking the same language, and occupying the geographic position towards each other of the United States and Canada. We convey to you the assurance of the Canadian Government that acting in this spirit, and in the confidence that we would be met in the same spirit by the Government of the Republic, the assent of Canada will be most heartily given to any measure calculated to promote the free and fair interchange of commodities, to reduce the cost of transportation, or conduce to the joint advantage of the two countries so that it be not seriously prejudicial to existing industrial interests of the Canadian people.

In the spirit of this assurance, we invited you to suggest for discussion the classes of manufactures that you would desire to have embraced in the new Treaty. This you declined to do; but you urged that we should indicate the enlargements of the old Treaty likely to be acceptable to both countries. Without acquiescing in the propriety of this course, we yielded to your wishes, and now proceed to fulfil our promise to do so.

SUGGESTIONS.

We propose that the new Treaty shall be for the term of twenty-one years, to inspire confidence among business men investing their capital in such extensive enterprises as would naturally follow from the completion of a comprehensive Treaty.

We propose that the Treaty shall provide for the free admission into the United States, the Dominion of Canada, and the Island of Newfoundland, of the following articles, as under the Treaty of 1854:—

ANIMALS AND THEIR PRODUCTS.

Animals of all kinds.
Butter.
Cheese.
Eggs.
Furs, undressed.
Hides, undressed.
Horns.
Lard.
Meats, fresh, smoked, or salted.
Pelts.
Poultry.
Skins, undressed.
Tails, undressed.
Tallow.
Wool.

PRODUCTS OF THE FARM.

Breadstuffs of all kinds.
Broom corn.
Cotton wool.
Flax, unmanufactured.
Flour of all kinds.
Fruits, dried and undried.
Grain of all kinds.
Hemp, unmanufactured.
Plants.
Rice.
Seeds.
Shrubs.
Tobacco, unmanufactured.
Tow, unmanufactured.
Trees.
Vegetables.

PRODUCTS OF THE FOREST.

Ashes.
Bark.
Firewood.
Lumber of all kinds, round, hewed or sawed, unmanufactured in whole or in part.
Pitch.
Tar.
Timber of all kinds, round, hewed or sawed, unmanufactured in whole or in part.

Turpentine.

PRODUCTS OF THE MINE.

Burr or grindstones; hewn, wrought or unwrought.
Coal.
Gypsum, ground or unground.
Marble, in its crude or unwrought state.
Ores of all kinds of metals.
Slate.
Stone, in its crude or unwrought state.

PRODUCTS OF THE WATER.

Fish of all kinds.
Fish, products of, and of all other creatures living in the water.
Fish oil.

SUNDRIES.

Dye-stuffs.
Manures.
Rags.

We propose the following additions to the above list of free articles:—

Agricultural Implements—to be defined.
Bark, extracts of, for tanning purposes.
Bath bricks.
Bricks for building purposes.
Earth ochres, ground or unground.
Hay.
Lime.
Malt.
Manufactures of iron or steel.
Manufactures of iron or steel and wood jointly.
Manufactures of wood.
Mineral and other oils.
Plaster, raw or calcined.
Salt.
Straw.
Stone, marble or granite, partly or wholly cut or wrought.

We propose that the enjoyment of the Canadian coast fisheries shall be conceded to the United States during the continuance of the new Treaty, in the manner and on the conditions provided under the Washington Treaty, except those in regard to the payment of money compensation for the privilege.

We propose that during the continuance of the Treaty the coasting trade of Canada

and the United States shall be thrown open to the vessels of both countries on a footing of complete reciprocal equality.

We propose that the Canadian canals, from Lake Erie to Montreal, be enlarged forthwith, at the expense of Canada, so as to admit the passage of vessels 260 feet in length, with 45 feet beam, with a depth equal to the capacity of the lake harbours.

We propose that, during the continuance of the Treaty, all the Canadian canals, and the Erie, Whitehall, Sault Ste. Marie, and Lake St. Clair canals, in the United States, shall be thrown open to the vessels, boats, and barges of both countries on the same terms and conditions to the citizens of both countries; and that full power be given to tranship cargo from ships or steamers into canal boats at any canal entrance, and also to tranship from boats into ships or steamers at any canal outlet.

The free navigation of the St. Lawrence River having been conceded for ever by Great Britain to the United States under the Washington Treaty, but the free navigation of Lake Michigan having been conceded for ten years only by the United States to Great Britain under the same Treaty, we propose that both concessions be placed on the same footing, free from restrictions as to reporting at any port in the United States other than the port of destination.

We propose that during the continuance of the Treaty vessels of all kinds, built in the United States or Canada, may be owned and sailed by the citizens of the other, and be entitled to registry in either country, and to all the benefits thereto pertaining.

We propose that a Joint Commission shall be formed and continued during the operation of the Treaty, for deepening and maintaining in thoroughly efficient condition the navigation of the Rivers St. Clair and Detroit, and Lake St. Clair, on whichever side of the river the best channel shall be found; the expense to be defrayed jointly by the contracting parties, by contributions corresponding to the commerce carried on in these waters by them respectively.

We propose that a Joint Commission shall be formed, at joint expense, and maintained during the operation of the new Treaty, for securing the erection and proper regulation of all light houses on the great lakes common to both countries, necessary to the security of the shipping thereon.

We propose that a Joint Commission shall be formed at joint expense, and maintained during the continuance of the Treaty, to promote the propagation of fish in the inland waters common to both countries, and to enforce the laws enacted for the protection of the fish and fishing grounds.

We propose that citizens of either country shall be entitled, during the continuance of the Treaty, to take out Letters Patent for new discoveries in the other country on the same footing as if they had been citizens of that country.

We propose that the best method of discountenancing and punishing illicit trade between the countries shall be the subject of consideration and co-operation by the customs authorities of the two countries.

That in case a Treaty of Commercial Reciprocity should not have been concluded before the end of the present session of Congress, the right of adjudication of the claim of Canada to compensation for the fisheries under Articles XXII. to XXV. of the Treaty of Washington, would in no degree be waived, and that in that event the fulfilment of the stipulation contained in those Articles would be immediately proceeded with.

Washington, D.C., 27th April, 1874.

(Signed)
(Signed)

EDWARD THORNTON.
GEO. BROWN.

THE RECIPROCITY NEGOTIATIONS.

MR. BROWN'S SPEECH IN THE SENATE.

(*From the Toronto Globe, March 8th, 1875.*)

In the Canadian Senate, on Monday, February 22nd, 1875:—

Hon. GEORGE BROWN rose and said,

Hon. gentlemen, in rising to make the motion of which I have given notice, I am sure you will all feel that it is right and fitting, and will be expected by the country,

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that I should take this earliest opportunity of laying before the House such a statement of the recent negotiations between the United States Government and Great Britain, in regard to the commercial reciprocity between the United States and Canada, as may be in the public interest, and befitting my position. I have the more pleasure in doing so because I feel that in dealing with this matter before the Senate, I shall be assisted by the hon. gentlemen who compose this body in taking an enlarged view of the whole question, in leaving aside many frivolous criticisms that have been made by political partisans, and in contending that because a commercial treaty is very advantageous for one party, it does not follow that it may not be equally good for the other. It is very easy to fancy things that might advantageously have been included or omitted in any such arrangement—but it must be always borne in mind that, when two parties sit down to make a bargain the result arrived at can not be what each desires to obtain, but what both will consent to. The merit or demerit of every such compact must therefore be tested by looking at it in its bearings as a whole, and not by minute dissection of minor points. I shall not waste time by entering into any elaborate argument as to the advantages which must flow from throwing down the barriers in the way of international commerce between two countries so contiguous to each other as are the United States and this Dominion. We have ample proof of this in the commercial history of Great Britain since the union of the three kingdoms. We have it still more markedly in the great material results directly flowing from the free interchange of products between the several States of the neighbouring Republic. And nowhere can be found a more gratifying illustration of the grand results that flow from commercial freedom than we have in the progress of our own Dominion since the accomplishment of Confederation. Though the customs barriers against inter-traffic between the B. N. A. Provinces have only been removed since July, 1867, the united foreign commerce of the Provinces has risen from an annual average for thirteen years before Confederation of \$115,000,000, to the enormous amount in the seventh year after it, of two hundred and forty millions of dollars. Twenty-five years ago the subject of commercial reciprocity was, I believe, quite as well if not better understood by the people of Canada than it is now. It is twenty-one years since the Treaty of 1854 went into operation; but it took six years to negotiate it, and during that time the people of the Provinces became thoroughly conversant with the various advantages which flow from such arrangements; and if the statesmen who conducted the negotiations of those years were present to-day, they would hear with astonishment that any member of this chamber entertained a doubt as to the enormous advantage which must accrue to both countries from the consummation of such a Treaty as that which has been recently discussed. It is only nine years since the old Treaty of 1854 was brought to a close by the action of the United States Government. The wonderful success which attended that Treaty is shown by the fact that the interchange of traffic between the United States and the British North American Provinces, during the thirteen years of its continuance increased from \$33,000,000 in the year immediately preceding that in which the Treaty went into operation, to no less than \$84,000,000 in 1866—the year in which it was repealed. Since 1866 there have been several negotiations with the United States for the renewal of the old Treaty. I will briefly refer to each of them, not for the purpose of drawing invidious comparisons,—for I hope nothing will cross my lips to-day to excite party feeling—but simply for the purpose of showing clearly the past history and present position of the Reciprocity question. Such questions as this, should, I think, be regarded from a higher point than that of mere partisanship. We are all alike concerned in the prosperity of our foreign commerce, and in securing good relations with our powerful neighbours—and to these ends we should all heartily contribute whatever party may be in power, or charged with the negotiations. In the negotiations of 1865-6 for a renewal of the Treaty, offers were made to the American Government by our then Finance Minister, Sir A. T. Galt, which in my opinion ought not to have been made. The Government then existing in Canada was the Coalition Government, formed in 1864 for the special purpose of carrying out Confederation of the whole British North American Provinces. I was a member of that Government—and, as is well known, it was in consequence of the policy adopted by my colleagues in the conduct of the reciprocity negotiations that I felt compelled to resign my position as President of the Executive Council. I resigned because I felt very strongly that though we in Canada derived great advantages from the Treaty of 1854, the American people derived still greater advantages from it. I had no objection

to that—and was quite ready to renew the old Treaty, or even to extend it largely on fair terms of reciprocity. But I was not willing to ask for renewal as a favour to Canada—I was not willing to offer special inducements for renewal without fair concessions in return—I was not willing that the canals and inland waters of Canada should be made the joint property of the United States and Canada, and be maintained at their joint expense. I was not willing that the customs and excise duties of Canada should be assimilated to the prohibitory rates of the United States—and very especially was I unwilling that any such arrangement should be entered into with the United States, dependent on the frail tenure of reciprocal legislation, repealable at any moment at the caprice of either party. I firmly believed that good as the Reciprocity Treaty had been for Canada—in the event of repeal we had a commercial policy of our own open to us for adoption not greatly inferior to that we would be deprived of—and unless we got a treaty for a definite term of years, and on conditions of fair reciprocity, without such embarrassing entanglements as were proposed, I was willing that the Treaty of 1854 should be repealed, and each country left to follow its own course. My colleagues determined to proceed in the manner I deprecated; I could not be responsible for such a policy; and, to avoid responsibility for it, I resigned office. The Government sent deputies to Washington to obtain, if possible, legislative reciprocity—they did all they could to obtain it, but without success, and the Treaty of 1854 came to an end on the 17th of March, 1866. Honourable gentlemen, I have not changed my opinions from what they were in December, 1865. I still believe that Canada largely profited by the Treaty of 1854, but that the Americans profited by it still more; and we all know now—for we have tested it—that Canada has a commercial policy of her own, but little, if at all inferior to that she was deprived of in 1866. Notwithstanding this, I am still strongly in favour of a commercial treaty with the United States for a definite number of years—and so long as it was just and profitable to Canada, I should be all the better pleased the more profitable it proved to our American friends. It is always well to have two strings to one's bow—it cannot possibly be injurious to secure access to a market of forty millions of people at the price of permitting our own people to buy some of their wares from them free of customs duties. Treaties of the comprehensive character of that proposed with the United States ought not to be—cannot be—adjusted by ounce scales. By the removal of all artificial barriers in the way of a fair exchange of the products of industry—both parties must benefit. No man sells unless he benefits by doing so, and no one buys unless he finds advantage in it. And who shall tell when two countries throw open their respective markets to each other—which of them derives most advantage from the arrangement? It takes years of practical experience to obtain *data* for such a comparison—and the ramifications of commercial interchanges are so far-reaching and so various and complicated that it is hardly possible to judge with accuracy on which side the balance turns. More than one effort was made by the late Government for the renewal of the old Treaty between 1866 and 1869. In 1869 formal negotiations were entered into with the American Government, and the *projet* of a treaty was presented for discussion. The negotiations continued from July 1869 to March, 1870. This *projet* included the cession for a term of years of our fisheries to the United States; the enlargement and enjoyment of our canals; the free enjoyment of the navigation of the St. Lawrence River; the assimilation of our customs and excise duties; the concession of an import duty equal to the internal revenue taxes of the United States; and the free admission into either country of certain manufactures of the other. This negotiation ended abruptly in March, 1870—but it is instructive to observe, and I refer to it for the purpose of pointing out that, from the repeal of the old Treaty in 1866, up to the recent negotiations, the Government of Canada has always held the most liberal views as to the considerations that might be included in a treaty with the United States. The negotiation of 1870 was soon followed by the High-Joint Commission, nominally for the adjustment of our fishery disputes, but in reality for the settlement of the Alabama embroil. We all know what was the cost to Canada of that negotiation. The fisheries of the St. Lawrence went from us for twelve years. The navigation of the St. Lawrence was presented to the United States in perpetuity. The use of our canals was ceded to them for twelve years. And to show exactly the position to which the relations of the two countries were then reduced, it will not be deemed

infitting that I should read a few short extracts from the official Protocols of the High-Joint Commissioners. And first as to our invaluable sea-coast Fisheries

The question of the fisheries was discussed at the Conference of the 6th March, 1871, when the British Commissioners stated that "they considered that the Reciprocity Treaty of the 5th June, 1854, should be restored in principle. The American Commissioners declined to assent "to a renewal of the former Reciprocity Treaty." They said: "That that Treaty had proved "unsatisfactory to the people of the United States, and consequently had been terminated by "notice from the Government of the United States, in pursuance of its provisions. Its renewal "was not in their interest, and would not be in accordance with the sentiments of their people."

At conferences held on the 7th, 20th, 22nd and 25th of March, the American Commissioners stated:—"That if the value of the inshore fisheries could be ascertained, the United States might prefer to purchase, for a sum of money, the rights to enjoy in perpetuity the use of these inshore fisheries in common with British fishermen, and mentioned \$1,000,000 as the sum they were prepared to offer. The British Commissioners replied that this offer was, they thought, wholly inadequate, and that no arrangement would be acceptable of which the admission into the United States, free of duty, of fish, the produce of the British fisheries, did not form a part; adding that any arrangement for the acquisition by purchase of the inshore fisheries in perpetuity was open to grave objection." * * * * "During these discussion, the British Commissioners contended that these inshore fisheries were of great value, and that the most satisfactory arrangement for their use would be a reciprocal tariff arrangement and reciprocity in the coasting trade. The American Commissioners replied that their value was over-estimated; that the United States desired to secure their enjoyment not for their commercial or intrinsic value, but for the purpose of removing a source of irritation, and that they could hold out no hope that the Congress of the United States would give its consent to such a tariff arrangement as was proposed, or to any extended plan of reciprocal free admission of the products of the two countries. But that, inasmuch as one branch of Congress had recently more than once expressed itself in favour of the abolition of duties on coal and salt, they would propose that coal, salt, and fish be reciprocally admitted free, and that" "they would further propose that lumber be admitted free from duty, from and after the 1st of July, 1874." The British Commissioners, on the 17th of April, stated that this offer was "regarded as inadequate; that Her Majesty's Government considered that free lumber should be granted at once, and that the proposed tariff concessions should be supplemented by a money payment. The American Commissioners then stated that they withdrew the proposal which they had previously made of the reciprocal free admission of coal, salt, and fish, and of lumber, after July 1st, 1874." . . . They expressed their willingness "to concede free fish and fish oil as an equivalent for the use of the inshore fisheries, and to make the arrangement for a term of years; that they were of opinion that free fish and fish-oil would be more than an equivalent for those fisheries; but that they were also willing to agree to a reference to determine that question and the amount of any money-payment that might be found necessary to complete an equivalent." The British Commissioners, on 18th April, accepted this proposal, and articles XVIII to XXV thereanent were agreed to.

"The British Commissioners proposed to take into consideration the question of opening the coasting trade of the lakes reciprocally to each party—which was declined."

"The British Commissioners proposed to take into consideration the reciprocal registration of vessels as between the Dominion of Canada and the United States—which was declined."

At the Conference on the 23rd March, the American Commissioners stated that:—"Unless the Welland Canal should be enlarged so as to accommodate the present course of trade, they should not be disposed to make any concessions, &c. . . . At the Conference on the 27th March the "proposed enlargement of the Canadian canals was further discussed. It was stated on the part of the British Commissioners that the Canadian Government were now considering the expediency of enlarging the capacity of the canals on the River St. Lawrence, and had already provided for the enlargement of the Welland Canal, which would be undertaken without delay."

Honourable gentlemen would see by these extracts from the official records of the High-Joint Commissioners how very humble a position in the eyes of the Commissioners Canada held as a negotiator with the United States for reciprocal commercial advantages; and to show the effect of the concessions made by that Commission I will now read from a speech made by Sir A. T. Galt, in the Canadian House of Commons, on 24th February, 1871, in reference to the appointment of that Commission, and the great danger that serious injury might be done by it to Canadian interests. Sir Alex. Galt used the following language:—

"The fisheries were of paramount importance to us. They meant an important source of employment and trade to us, and a field for the training up of seamen. They have intrinsic merits also. They constituted valuable means of commercial exchange with the United States—means of securing useful trading equivalents from our neighbours. It was the way we dealt with the fisheries and navigation of the St. Lawrence, upon which depended our future advantage and superiority with the United States, in negotiating any commercial Convention. If we made an improper use of them—if we lost those advantages—we should be placed in a position of inferiority, having nothing to offer for enviable opportunities."

Sir Alexander Galt wound up his speech by moving the following as one of a series of resolutions, earnestly deprecating interference by the Commission with the territorial rights of the people of Canada :—

“That this House has always been, and now is, prepared to concede the most free and unrestricted use of the fisheries and inland navigation to the United States, upon receiving as an equivalent therefor, complete compensation in the modification of the United States commercial system, directed to the more free and liberal interchange of the products of labour in the two countries.

“That the concession to the United States of the freedom of the fisheries and of the St. Lawrence, without compensation, would place Canada in a most disadvantageous position for future negotiations, by depriving her of the means of offering any adequate equivalent for those concessions she is desirous of obtaining from that nation.”

Other negotiations took place after the Treaty of Washington was signed, but to these it is not now necessary to refer. Such then, honourable gentlemen, was the position of the Reciprocity question when Sir John Macdonald’s Government resigned and the present Administration came into power. And to show the light in which the right honourable gentleman who leads the Opposition in the House of Commons then regarded the situation, I will now read from a speech of that gentleman, made in the other Chamber in March, 1874, when the announcement was made to Parliament that I had been associated with Sir Edward Thornton in the renewal of negotiations :

“His hon. friend from West Toronto had thrown out a remark which would discourage the negotiation at Washington, because he had stated that the old Reciprocity Treaty, if they obtained that, would not give satisfaction to the country, as something more was wanted. Now, if they were only to be consulted in making such a treaty, they could put in what they thought proper; but there were two sides to the question, and what our negotiator had to think of was, not whether we should get all we required, but to get as much as possible. He should be very glad to see Canada get the old Reciprocity Treaty. He had no hopes that we would succeed in getting it in its entirety, but if the hon. gentleman made an approximation to it he should be exceedingly glad. If they could protect the salt, wool, and timber interests, so much the better, and if they could open the market still more, so much the greater gain for Canada. They should not scan too much the concessions made on the part of the United States, so long as our concessions were not too great on the other side.”

The right hon. gentleman, at the very moment when the men who had relieved him of the cares of office were about opening negotiations at Washington, might well have omitted so inconsiderate a statement as that even a small portion of the old treaty would be acceptable to Canada, in exchange for what he (Sir John A. Macdonald) had left it in our power to offer to the United States. I cannot but think it was exceedingly wrong that such a statement should have been made, with the certain knowledge that it would be carried to Washington, and be used there in depreciating the value of our concessions to the Americans. While agreeing with both the hon. gentlemen from whose speeches I have read as to the injurious influence of the Washington Treaty concessions on our position as negotiators with the Republic, I entirely dissent from them in their assumption that, apart from the use of our great sea fisheries and the free navigation of the St. Lawrence, we have not commercial advantages to offer to the Americans quite equal in value to any we seek from them. I venture to think that this error has tinged all their negotiations at Washington, and that a close inquiry as to the value to the United States of the commercial traffic alone between the Republic and the British Provinces for a long series of years past would show it to have greatly surpassed in importance and profit any other branch of their foreign commerce, except their direct trade with the British Isles. I have never doubted that our neighbours, if they did not already recognize this fact, would come ere long to acknowledge it—and that the value of the vast carrying trade they derive from us, of the great saving in cost of transportation realized from the free use of our internal navigation, and of their lucrative enjoyment of our Atlantic Coast fisheries, would come home to them more clearly as the settlement loomed nearer in the distance, that must be made, and cannot be evaded some seven or eight years hence, when the concessions of the High-joint Commissioners shall come to an end. It was in this belief that the present Canadian Government re-opened negotiations at Washington—not as has been diligently asserted by their political opponents, with hat in hand, but in the frank, independent attitude of men who asked no favours, but believed they had ample equivalents to offer for all they sought to obtain. The time of their going to Washington was not of their selection—they had to go. The 22nd and 23rd articles of the Wash-

ington Treaty rendered it absolutely necessary that they should do so. Let me read the words :—

“ARTICLE XXII.—Inasmuch as it is asserted by the Government of Her Britannic Majesty that the privileges accorded to the citizens of the United States under Article XVIII of this Treaty are of greater value than those accorded by Articles XIX and XXI of this Treaty to the subjects of Her Britannic Majesty, and this assertion is not admitted by the Government of the United States; it is further agreed that Commissioners shall be appointed to determine, having regard to the privileges accorded by the United States to the subjects of Her Britannic Majesty, as stated in Articles XIX and XXI of this Treaty, the amount of any compensation which, in their opinion, ought to be paid by the Government of the United States to the Government of Her Britannic Majesty in return for the privileges accorded to the citizens of the United States under Article XVIII of this Treaty; and that any sum of money which the said Commissioners may so award shall be paid by the United States Government, in a gross sum, within twelve months after such award shall have been given.”

“ARTICLE XXIII.—The Commissioners referred to in the preceding Article shall be appointed in the following manner, that is to say: One Commissioner shall be named by Her Britannic Majesty, one by the President of the United States, and a third by Her Britannic Majesty and the President of the United States conjointly; and in case the third Commissioner shall not have been so named within a period of three months from the date when this Article shall take effect, then the third Commissioner shall be named by the representative at London of His Majesty the Emperor of Austria and King of Hungary. In case of death, absence or incapacity of any Commissioner, or in the event of any Commissioner omitting or ceasing to act, the vacancy shall be filled in the manner hereinbefore provided for making the original appointment, the period of three months in case of such substitution being calculated from the date of the happening of the vacancy.”

“The Commissioners so named shall meet in the city of Halifax, in the Province of Nova Scotia, at the earliest convenient period after they have been respectively named, and shall before proceeding to any business, make and subscribe a solemn declaration that they will impartially and carefully examine and decide the matters referred to them to the best of their judgment, and according to justice and equity; and such declaration shall be entered on the record of their proceedings.”

“Each of the High Contracting Parties shall also name one person to attend the Commission as its agent, to represent it generally in all matters connected with the Commission.”

Mr. Rothery, a distinguished English juris-consult and Registrar of the High Court of Admiralty, arrived in Canada shortly before the late Government left office in 1873, as the duly appointed agent of the British Government to get up the case of Canada in the Fishery arbitration provided for by these articles. I know nothing of what passed between either the late or the present Government and Mr. Rothery, while he was at Ottawa; but in passing through Toronto on his way to Washington, Mr. Rothery saw several prominent public men with a view to acquiring information as to the value of our sea-coast fisheries and the best mode of collecting evidence to sustain our claim, and among them I had the honour to be included. I availed myself of the opportunity to express to Mr. Rothery my strong conviction that the submission to any three arbitrators of the power to place a cash value on our great sea fisheries was exceedingly distasteful to the great mass of the Canadian people. I reminded him that Canada in 1854 conceded these fisheries to the United States for a term of years as part of a commercial arrangement between the two countries, and I ventured to suggest how much better it would be were the same thing repeated now, and the concession of the fisheries merged in a general treaty of Commercial Reciprocity for a term of years and on a mutually advantageous basis. I expressed my belief to Mr. Rothery that if he could succeed in bringing this about he would confer a great benefit on both countries, and establish good relations between them for years to come, and that probably he might find the United States Government not disinclined to entertain the proposition. Who that owns a property of enormous value would voluntarily consent to dispose of it for a price to be determined by three persons of whose very names he was ignorant? Would he not say, “let us dispense with arbitrators; tell me the compensation you propose, and then I will tell you if I will dispose of it?” Who can tell what view may be taken of our fisheries by the umpire selected by the Austrian ambassador? Would the Americans be satisfied if he gave an award equal to the great estimate that we place upon them? And what would be the feeling of our people if he named a sum much under their expectation? Nay, in view of the vast annual value now drawn from the St. Lawrence fisheries—the exhaustless character of those fisheries—the rapidly increasing population of this Continent dependent on them for daily supplies of fish—and the fact that there is no other fishery in the world to enter into competition with them—what greater folly could be imagined than to have a money value placed upon them at

all? Mr. Rothery went on to Washington, and some weeks after I had the pleasure of learning from him that he had suggested the substitution of a general commercial treaty for the Fishery Arbitration—and there was some hope of its being favourably entertained. But, meantime, the Canadian Government had been moving in the matter, and in February, of last year, I was informed by them that there was some movement at Washington in favour of a renewal of the old Reciprocity Treaty, and they were anxious that I should visit that city, unofficially, and ascertain what were the prospects of success. I went immediately to Washington and had the advantage of discussing the subject with many of the prominent men of the Republic. I heard a very general desire expressed for the establishment of better commercial relations with Canada, if terms could be arranged to mutual satisfaction; this I communicated to the Government on my return home. Of the official action that followed I have no personal knowledge, but on the 17th of March a commission was issued, under the great seal of Great Britain, appointing Sir Edward Thornton and myself Joint-plenipotentiaries on the part of Her Majesty to negotiate a Treaty of Fisheries, Commerce, and Navigation with the Government of the United States. On the 28th March the negotiation was formerly opened, and I will now read, from the official record, an extract showing the position held in the matter by the Canadian Government:—

“When Her Majesty’s advisers invite the Government of the United States to reconsider the whole commercial relations of the Republic and the Dominion, with a view to placing them on a friendly and durable basis of reciprocal advantage, the question naturally presents itself, how it comes that, having prospered so well since the repeal of the Reciprocity Treaty of 1854, Canada now seeks for its restoration. The answer is as natural as the question. The population of the United States is forty millions, and that of the Dominion is but four millions. The boundary between them is for the most part but a surveyor’s line, often unknown even to those who live beside it; and it is of the utmost importance to Canada that common interests and mutual good will should exist between the countries. And what so conducive to this end as commercial intercourse, generously carried on and mutually profitable? The people of Canada are not ignorant that a market near at hand is better than a distant one; and good as their present markets are, they would gladly have the old one in addition. They comprehend the barrier that custom-house restrictions throw in the way even of the existing traffic; and they seek to have these withdrawn. They are proud of their own St. Lawrence route, and intend to improve it to the uttermost for the benefit of the great West and Canadian traffic; but would gladly use the ocean ports and other channels of commerce of the Republic, when freights and fares and friendly reciprocity draw them in that direction. And very great as have been the advantages always accruing to the United States from reciprocity, the Canadians can find only cause of rejoicing at that, so long as they themselves continue to enjoy that moderate degree of prosperity with which Providence has blessed them. There is no mystery in their desire that the commercial relations of the Republic and the Dominion should be placed on the most kindly and unfettered and mutually advantageous basis consistent with their respective existing obligations, and with that connection with Great Britain which the Dominion so happily enjoys.

“It was with these views, and in this spirit, that the Canadian Administration availed itself of the opportunity presented by the twenty-second article of the Treaty of Washington to represent to Her Majesty’s Government the advantage that would accrue to both countries by the substitution of a satisfactory Commercial Treaty in lieu of the money compensation to be paid (under arbitration) by the United States, for twelve years’ enjoyment of the coast fisheries of the Dominion. It was felt that if the large value placed by the Canadian people on their fisheries were not reasonably compensated by the results of the arbitration, a feeling of dissatisfaction might be engendered in the Provinces, not conducive to international harmony; and that if, on the other hand, an award were made equal to the confident anticipations of the Provinces, the good feeling restored in the United States by the Treaty of Washington might be sensibly impaired. To merge the matter in a general measure of mutual commercial concession, for the mutual advantage of both parties, and with injury or injustice to neither, seemed the fitting conclusion to be arrived at by the Governments of two great nations. Her Majesty’s Ministers were pleased to adopt the suggestion of the Canadian Government, and the matter having been brought under the attention of the Secretary of State, and through him to the notice of the President of the United States, a friendly response was at once received, and the necessary measures instituted for opening formal negotiations.”

Honourable gentlemen may therefore dismiss from their minds the false impression that the initiation of this negotiation by the gentlemen on the Treasury Benches was in the slightest degree improper or undignified. And I take this opportunity of expressing my regret that heated partisans outside the walls of Parliament should have spoken of the attitude held by the United States Government in these negotiations as if it had been intended to delude or overreach. Nothing could be more unfounded or unjust. The President of the United States, the Secretary of State, and all the other distinguished persons who took an interest in the negotiations, with hardly an excep-

tion, showed the most friendly feeling towards Canada, and a sincere desire to bring about more satisfactory commercial relations. True, they naturally enough looked at the question from their own point of view—and sought to get an advantageous arrangement for their country; but they never concealed or undervalued the difficulties that stood in the way of success—and to the unsettled condition of the country and the financial difficulties now pressing for adjustment, may, in a great measure, be attributed the unfavourable advice in the matter recently given to the President by the Senate of the United States. And now let me call the attention of honourable gentlemen to the manner in which the negotiations proceeded—and very especially to the fact that all that was sought by the British Plenipotentiaries was simply the renewal, for a term of years, of the old Reciprocity Treaty, and the concurrent abandonment of the Fishery Arbitration. From the American Government came the suggestion of an enlargement of the scope of the old Treaty. Mr. Fish suggested the enlargement of our canals, and he was at once informed that the Canadian Government was ready to treat for their enlargement. Mr. Fish suggested the addition of manufactures to the free list of the proposed Treaty, and here is the reply that was made as officially recorded:—

"In regard to the addition of certain classes of manufactures to the free list under the old treaty, we reminded Mr. Fish that the revenue of the Canadian Dominion was largely obtained from a fifteen per cent. *ad valorem* duty on manufactured goods, and that any articles made free in Canada under agreement with any foreign country must be made *free* to Great Britain. But we added that the Government of Canada was desirous to afford every facility for the encouragement of extended commercial relations between the Republic and the Dominion, in the belief that nothing could tend more to their mutual advantage, not only in a pecuniary sense, but as tending to foster and strengthen those friendly feelings that ought eminently to prevail between two peoples mainly derived from the same origin, speaking the same language, and occupying the geographic position towards each other of the United States and Canada. We conveyed to Mr. Fish the assurance of the Canadian Government, that acting in this spirit, and in the confidence that we would be met in the same spirit by the Government of the Republic, the assent of Canada will be heartily given to any measure calculated to promote the free and fair interchange of commodities, to reduce the cost of transportation, or conduce to the joint advantage of the two countries, so that it be not easily prejudicial to existing industrial interests of the Canadian people."

It was then suggested that a *projet* of a Treaty should be prepared, to form the basis of discussion. That was agreed to—and a *projet* was accordingly prepared and presented to the American Government by the British Commissioners. It suggested:—

- 1.—That the duration of the Treaty should be 21 years.
- 2.—That the conditions of the Old Treaty of 1854 should be renewed.
- 3.—That the following additional articles should be added to the Free List of the Old Treaty:—

Agricultural implements—to be defined.

Bark, extracts of, for tanning purposes.

Bath bricks.

Bricks for building purposes.

Earth ochres, ground or unground.

Hay.

Lime.

Malt.

Manufactures of iron and steel—to be defined.

Manufactures of iron or steel, and wood jointed—to be defined.

Manufactures of wood—to be defined.

Mineral and other oils.

Plaster, raw or calcined.

Salt.

Straw.

Stone, marble, or granite, partly or wholly cut or wrought.

- 4.—That the Fishery Arbitration provision of the Washington Treaty should be abandoned.
- 5.—That the entire Coasting-Trade of the United States and Canada should be thrown open to the shipping of both countries.
- 6.—That the Welland and St. Lawrence Canals should be enlarged forthwith, so as to admit of the passage of vessels 260 feet long, 45 feet beam, and a depth equal to that of the Lake Harbours.
- 7.—That the Canadian, New York, and Michigan Canals should be thrown open to the vessels of both countries on terms of complete equality; and with full power to tranship cargo at the entrance or outlet of any of the said Canals.
- 8.—That the free navigation of Lake Michigan should be conceded forever to Great Britain, as the free navigation of the St. Lawrence river had been conceded to the United States by the High-Joint Commission, in 1871.
- 9.—That vessels of all kinds built in the United States or Canada, should be entitled

to register in either country, with all the advantages pertaining to home-built vessels.

- 10.—That a Joint Commission should be formed and continued, charged with the deepening and maintaining in efficient condition the navigation of the St. Clair and Detroit rivers and Lake St. Clair.
- 11.—That a similar Joint Commission should be formed and maintained for securing the erection and proper regulation of light-houses on the Great Lakes.
- 12.—That a similar Joint Commission should be formed and maintained to promote the protection and propagation of fish in the inland waters common to both countries.
- 13.—That the citizens of either country should be entitled to letters patent for new discoveries in the other country on the same terms as the citizens of that country enjoyed.
- 14.—That joint action for the prevention of smuggling along the lines should be a subject of consideration and co-operation by the customs authorities of the two countries.

Time was of course needed for consideration of these suggestions, and for inquiry and discussion in regard to them, and it very soon became manifest that the absence of exact knowledge as to the inter-traffic between the Republic and the Provinces in past years, as to the actual operation of the Treaty of 1854 during the thirteen years it was in force, and as to the advantage to be gained by our neighbours from access to our markets in our improved position,—stood greatly in the way of successful negotiation. The misapprehension found to exist as to the condition of Canada, her revenue, her foreign commerce, her shipping, her railway system, and the extent and prosperity of her various industrial avocations was truly marvellous. On every hand, and from very unexpected quarters, you heard it alleged as beyond question that the commerce between the countries in by-gone years had been of little account to them, but always in our favour; that our neighbours bought from us pretty much all we had to sell, while we bought little or nothing from them; that the Reciprocity Treaty made the matter much worse, and enriched us at their expense, and that the abolition of the Treaty of '54 had brought us well nigh to our wits' end. I do not mean to say that such mistakes as these were found among many of the prominent statesmen at Washington, but with a very large proportion of the politicians congregating at the capital such ideas were sincerely entertained and unhesitatingly affirmed. Let me give you an example. I had the good fortune to meet a well-known statesman, equally remarkable for his ability, high personal character and kindness of heart, as for the extreme nature of his protectionist opinions. The subject of the proposed Treaty came up, and I ventured to express the hope that it would receive a more friendly reception from him than had been accorded to a previous one. "What possible good," was his exclamation, "can we get from a Treaty with Canada! When the last Treaty existed, we took everything from you that you had to sell, and you took nothing from us." "Surely," I replied, "you are not stating this seriously." "Of course I am," said he, "surely you don't deny that it was so?" My reply was that I not only denied it, but was prepared to show, beyond the shadow of a doubt, and from the official returns of the United States, that from 1820 up to 1864, the inhabitants of the British Provinces had bought from the United States merchandise and produce to the extent of over \$150,000,000 in excess of what the States had bought from them in the same years. I said I had no faith myself in what was termed "the balance of trade," but if there was any truth in it, the traffic of the United States with the Provinces must be all that could be desired, for, up to the third year before the Treaty was repealed, it always showed a large annual balance against Canada. He was utterly incredulous—indignantly incredulous—though my statement was strictly accurate. But said I,—"Let us suppose that you are correct—let us suppose that during all these past years you bought a vast amount from Canada and we bought very little from you—was that a very great disadvantage to you? Do you think your merchants and traders would have flocked over as they did to the lumber-mills and farm yards and factories and fishing-ports of the Provinces to buy our stuff to the extent of many millions per annum unless they got profit by it? They might have done it once or twice with loss—but would they have done it for fifty years in succession, steadily and largely increasing the amount of the purchases from year to year? And apart from the great profits that must have been realized by the re-sale of the goods, was there not great gain to the United States from the transportation of all

that stuff overland to your ocean ports, and in shipping it from them in your sea-going vessels to foreign countries?" I made very little impression on my protectionist friend, and his case is but one of a great many similar to it. And, indeed, it is hardly to be wondered at that very great misapprehension should exist in the United States as to our traffic with that country. Until the B. N. A. Colonies were confederated in 1867, all the Provinces were isolated from each other, their public accounts and trade and navigation returns were published separately, if published formally at all; their customs and excise duties were entirely different; and their shipping returns were made up separately, if made up at all. No clear statement of the united traffic of all the Provinces with the American Republic in past years was ever compiled until last year—we, ourselves, in Canada were ignorant of its vast extent—and the absence of reliable data left us open to the misrepresentations of our protectionist opponents in the Republic. Put our traffic together in one account, and hardly could a branch of trade in the United States be named which did not profit by it—but take the traffic of the several Provinces apart, and there was hardly a branch of trade that could not be shown from the example of some one Province to buy nothing of that sort. Upper Canada was shown to send wheat and flour to the United States every year to great amounts—and the attention of western farmers was pointed earnestly to the fact—but it was carefully omitted to be told at the same time, that Nova Scotia, New Brunswick, Newfoundland, and Prince Edward Island took much more of these commodities from the United States than the States took from Upper Canada. Cape Breton and Nova Scotia were shown to send a few hundred thousand tons of coal to the Boston and New York markets—and the indignant protests of Pennsylvania were hurled against such an iniquity—but it was carefully omitted to be told that Upper and Lower Canada took four or five times the quantity of coal from Pennsylvania than Cape Breton and Nova Scotia sent into the States. Just so was it with a very large portion of the commodities we sold to our American friends. Yet it was by such weapons that the false impression was implanted deep on the public mind of the United States, that the traffic with the Provinces was utterly unprofitable to the Republic. It soon, as I have said, became perfectly manifest that these false impressions so created must be removed if satisfactory progress was to be made in the reciprocity negotiations. Reliable returns of the traffic for a long series of years between the countries must be compiled, balances struck, comparisons with other countries exhibited. All this was done—every figure having been taken from the official returns of the United States, and a memorandum on the commercial relations of the two countries was prepared, which is now, I believe, in the hands of honourable gentlemen. How entirely erroneous were the impressions of our neighbours as to our traffic with them in past years, is shown beyond cavil in that document. It shows that the British North American Provinces in the 34 years, from 1820 to 1854, bought merchandise from the United States to the extent of \$167,000,000; that the United States bought from us in the same period goods to the extent of \$67,000,000, and that the so-called "balance of trade" was, therefore \$100,000,000 against the Provinces. It shows that from 1854 to 1866—being the thirteen years during which the Treaty of 1854 was in operation—according to the United States returns (for there is a great discrepancy between their returns and ours), the balance was \$20,000,000, and according to Canadian returns, \$95,000,000 against us, and in favour of the Republic. A large portion of this discrepancy occurred during the last two years of the Treaty's existence, and no doubt arose in large degree from the loose valuations at the Custom-houses on the lines during these years. The memorandum shows further that the gross traffic between the United States and the British Provinces rose in the eighth year immediately before the Treaty went into operation, from eight million of dollars in 1845, to nine millions in 1846; to ten millions in 1847; to twelve millions in 1848; to fifteen millions in 1850; to eighteen millions in 1851; and to twenty millions in 1853. In 1854 the Reciprocity Treaty went into operation, and at one jump the traffic went up in that year to no less than thirty-three millions of dollars. In the following year it went to forty-two millions; in 1857, to forty-six millions; in 1859 to forty-eight millions; in 1863 to fifty-five millions; in 1864, to sixty-seven millions; in 1865, to seventy-one millions; and in 1866 (when the Treaty came to an end), to no less than eighty-four millions of dollars. The gross amount of traffic between the countries during the thirteen years of the Treaty's operation amounted, according to the United States returns, to no less than \$671,000,000, and according to the Canadian returns, to \$630,000,000—either of them, a sum which, considering all the circumstances,

must be admitted to be marvellously great. I know not where, in the history of commerce, a parallel of success to this can be found, if we keep in mind that one of the parties to the Treaty had at the time but three millions of population. The memorandum shows also that the purchases from the United States by the British American Provinces during the thirteen years of the Treaty's operations were greater than the purchases from them of China, Brazil, Italy, Hayti, Russia and her possessions, Venezuela, Austria, the Argentine Republic, Denmark and her possessions, Turkey, Portugal and her possessions, the Sandwich Islands, the Central American States, and Japan, in the same years, all put together. It shows further that our purchases during the existence of the Treaty, were of the most valuable character—there having been no less than \$150,000,000 of farm products, \$8,500,000 of timber, \$24,000,000 of miscellaneous, and no less than \$151,000 of general merchandise—a sum to which no other country approached in these years. The memorandum shows also that, in addition to these great commercial exchanges between the countries, an enormous transportation traffic was carried over United States Railways and Canals between the Provinces and Atlantic ports, and *vice versa*. Accurate returns of this traffic do not appear to have been kept until very lately, but in the six years—namely, from 1868 to 1873—for which we have returns, it appears that the merchandise transported for the British American Colonies over American lines was of the total value of \$162,000,000. The memorandum brings out, moreover, from the official statements of United States Commissioners, that our shore fisheries are not of the slight value to the United States that they were placed at in the protocols of the High-Joint Commissioners—but that, on the contrary, they had in the year 1862 over 203,000 tons of shipping engaged in the St. Lawrence fisheries, and 23,000 seamen; that the returns that year considerably exceeded \$14,000,000; that at least 5,000 new seamen were annually broken in for the United States marine service; that 600 sail have in one season fished for mackerel in the Gulf of St. Lawrence, and taken fish to the value of \$4,500,000; and that from 40,000 to 50,000 tons of the United States fishing fleet, worth from \$5,000,000 to \$7,000,000, annually fish near the three-mile line of the Provinces. It shows that three years from the repeal of the Reciprocity Treaty, which deprived United States fishermen of the shore privileges enjoyed under the Treaty, the United States tonnage in the trade had fallen from 203,000 tons in the year 1862, to 62,000 in 1869—a falling off of seventy per cent; that the re-concession of these shore privileges under the Washington Treaty, doubled the tonnage of the American fishing fleet from what it was in 1869, and that it will soon exceed the tonnage of 1862. The memorandum shows yet further that the foreign trade of Canada was not seriously injured, as seems to have been supposed across the lines, by the abrogation of the Treaty; but that, on the contrary, while from 1854 to 1862 our foreign traffic had averaged but \$115,000,000 per annum, it had in the year immediately following the abrogation risen to \$142,000,000 in 1869 to \$145,000,000; in 1870 to \$165,000,000; in 1871 to \$189,000,000; in the year 1872, to \$214,000,000; and in 1873, the seventh year after repeal, to no less than \$240,000,000. But the memorandum brings out another fact worthy of note—that though the repeal of the Treaty did not for an hour stay the increase of our foreign trade, it greatly lessened the proportion of it done with the United States. During the existence of the Treaty the aggregate exchange of commodities with the Republic gradually rose until in the year of its repeal it amounted to 52½ per cent. of our whole foreign traffic. But in the first year after repeal it fell to 42 per cent; in 1868 to 41 per cent; in 1869 to 40 per cent; in 1872 to 36 per cent; and in 1875 to 35 per cent.—And the memorandum discloses another most important fact—that a great change in the character of the traffic between the countries resulted from the repeal of the Treaty. For example, that the price of lumber has gone up so much, and the demand has continued so good, that while we sold to the United States people but five millions of dollars worth in the year before the expiry of the Treaty, and an annual average of but three millions during its whole continuance, we sold in the single year of 1873 over eleven millions of dollars worth. Again, that in regard to wheat, flour, provisions, and other like commodities, of which both countries have a surplus, the effect of the prohibitory duties of the United States has simply been to send the Canadian surplus of these products to compete successfully with the American article in foreign markets where they formerly held sole possession. And still further, it shows that Canada has become a large purchaser of American products in the Chicago and Milwaukee markets, which it carries by the St. Lawrence route for consumption in foreign countries—that

this trade only commenced with the repeal of the Treaty, but in the six years following that event aggregated the large amount of \$46,583,312. And strange enough, in regard to the much abused "balance of trade," it shows that since the repeal of the treaty the balance had gone so systematically against the Republic, and so steadily in favour of the Provinces, that, in the seven years following repeal, a balance of nearly \$52,000,000 had to be settled with our people, by the United States. Nay, it is clearly shown that in spite of all the discouragement that has been thrown in the way of our traffic by high customs duties and custom-house barriers, our annual purchases from the United States are still large enough to keep us in the front rank of their foreign customers; and that with the exception of the British Isles, no country takes as large an amount from them as we do. This memorandum was completed on the 27th of April, and was immediately communicated to Mr. Fish. It was referred to the Treasury Department for examination, and remained in its hands for several weeks. Its facts and figures were closely examined and their accuracy acknowledged fully and frankly. From that time there was a manifest improvement in the impressions as to the character of Canadian commerce, of such persons as took the trouble to read the memorandum, and these were not a few; and the progress of the negotiations was sensibly accelerated. The attention of the United States public press was aroused to the importance of the question—the merits of the proposed Treaty were thoroughly canvassed, and, though severely criticized by the Ultra-Protectionist organs, I have no recollection of any similar measure being received with such general favour by the leading papers of the Republic as was accorded to our *projet*. In New York, the *Tribune*, *Herald*, *Times*, *World*, *Evening Post*, *Express*, *Journal of Commerce*, *Graphic*, *Mail*, and many other leading exponents of public opinion all declared in favour of a new Treaty; and in Boston, Chicago, St. Louis, Cincinnati, and other great cities, the unanimity of opinion among the leading journals was equally remarkable. I cannot pass from this part of the subject without referring to a charge that originated in Philadelphia, and was echoed far and wide over the Continent—aye, even in Canadian journals—that this unanimity of the press was obtained by the corrupt use of Canadian public money. The charge is utterly without foundation—it has not a vestige of truth to palliate its concoction. (Hear, hear.) Not one shilling has been spent illegitimately to promote the negotiation, and a final answer to this and all similar charges is found in the fact that the entire cost of the negotiation to the people of Canada, including all necessary disbursements, will amount to little more than four thousand dollars. The negotiation now went on from day to day; the several clauses of the *projet* were discussed; alterations suggested; modifications adopted; the draught Treaty as it now stands submitted for the approval of the three Governments; and all that remained to make it ready for signature was the clear definition for custom-house purposes of some articles in the free lists, and the correction of an appearance of ambiguity in the wording of one or two passages. It had been understood that Congress would be unable to adjourn before the end of July; but unexpectedly the determination was arrived at to adjourn on the 22nd of June, and that day was near at hand. The Secretary of State suggested that the Draft Treaty, as it then stood, should be sent down by the President of the United States to the Senate for advice, and if favourably entertained by that body, the necessary corrections of language could be made and the Treaty formally executed. It was of course for the United States Government to judge as to the mode of obtaining the sanction of the Senate, and the plan suggested was adopted. The Draft Treaty only reached the Senate two days before the adjournment of Congress, when it was quite impossible to discuss and decide so large and complicated a question as its adoption involved, and the consideration of it was accordingly adjourned to the next ensuing session. We come now, honourable gentlemen, to the consideration of the several provisions embraced in the Draft Treaty as transmitted to the Senate by the President of the United States. And let me say to you very frankly that I do not stand here to-day to contend that the conditions of this bargain are more favourable to Canada than to the United States. On the contrary, I believe that in a commercial treaty between a people of forty million souls and one of four millions, it is almost in the nature of the thing that to the larger country the largest advantage must accrue. But greatly advantageous as this Treaty, if it ever goes into operation, must be to our friends across the lines—there is enough in it, I venture fearlessly to assert, to set the wheels of industry in motion on this side the lines, and to give a new impetus to the development of our great natural

resources, as would amply compensate us for all the concessions we are pledged to in the agreement. I acknowledge the force of all that is said as to the immense advantage possessed by the American people in a contest with a Colony of one-tenth their population, and hardly yet past the first stages of forest settlement. I admit the larger means, the vastly greater experience, and the eminent business sagacity they would carry into the contest—but I have faith enough in the industry, the energy, the enterprise, and the indomitable perseverance of my countrymen, and in the cool blood of our northern clime, to believe that in the long run, and a fair field, Canada would hold her own under all these disadvantages. (Hear, hear.) As you are aware, honourable gentlemen, the Draft Treaty embraces ten propositions: 1st. The concession to the United States of our fisheries for 21 years, and the abandonment of the Washington Treaty arbitration. 2nd. The admission, duty free, into both countries, of certain natural products therein named. 3rd. The admission, duty free, of certain manufactured articles therein named. 4th. The enlargement of our Welland and St. Lawrence Canals. 5th. The construction of the Caughnawaga and Whitehall Canals. 6th. The throwing open to each other reciprocally by both countries, the coasting trade of the great inland lakes, and of the St. Lawrence river. 7th. The concession to each other on equal terms of the use of the Canadian, New York, and Michigan Canals. 8th. The reciprocal admission of vessels built in either country to all the advantages of registry in the other. 9th. The formation of a joint commission to secure the efficient lighting of the great inland waters common to both countries. And 10th. The formation of a joint commission to promote the protection and propagation of fish on the great inland waters common to both countries. Now, then, let us examine these propositions *seriatim*. The first, second, and seventh of them go naturally together, and they need no comment. They embrace simply the conditions of the old Treaty of 1854, which operated so favourably for us, and so much more favourably for the United States. The third proposition—as to manufactures—is the only item that has met with bitter opposition, and that, strangely enough, from all three countries. I will leave it for the present and return to it again. The fourth proposition, for the enlargement of our existing canals, is one eminently for the advantage of the United States, and involves a very large expenditure on our part. It is impossible to estimate the enormous annual gains that must result to the farmers of the Western States when vessels of 1,000 or 1,200 tons shall be able to load in the upper lake ports and sail direct to Liverpool—free from transhipment expenses, brokers' commissions, way-harbour dues and ocean-port charges, and return direct to the prairies with hardy immigrants and cargoes of European merchandise. Canada, no doubt, would have her share of benefit from all this—but it could not be compared for a moment with that of the great North-western and some of the Middle States. The fifth proposition—for the construction of the Caughnawaga Canal—would be also an immense boon to the United States. It would open up to the dense manufacturing population of New England, for the first time, a direct water communication of their own with the great West; it would enable them to load ships of 1,000 tons at their Lake Champlain ports with merchandise for the Prairie States and bring them back freighted with farm produce; and when the Whitehall Canal should be enlarged to Troy, and the improvements of the Upper Hudson completed to deep water, where in the wide world could be found so grand a system of internal water navigation as that stretching, as it then would, in one continuous ship channel from New York on the Atlantic, to the west end of Lake Superior, and possibly ere long, to the eastern base of the Rocky Mountains. Canada, too, would have her share of profit in all this. Her great lumber interests on the Ottawa and its branches would find full advantage from it, and the enterprising farmers of the middle and eastern counties of Ontario would have the New England market, with its three-and-a-half millions of manufacturing population, opened to their traffic. The sixth proposition is the concession to each other of the inland coasting-trade, and nothing could be done more sensible or more profitable to both parties. Our season of navigation on the Lakes is short—the pressure for vessels in particular trades at special times is very great on both sides of the lakes, and freights advance to unreasonable rates. Cheap transportation is a foremost question in this Western industrial world, and what can be conceived more absurd than to see, as is often seen, large quantities of produce lying unshipped for want of vessels, because foreign bottoms cannot take freight from one port to another in the same country? What the United States could fear from the competition of our limited inland marine, with the 5,576

vessels of all kinds, and an aggregate tonnage of 788,000 tons, it is difficult to imagine. The eighth proposition, for the reciprocal admission of vessels built in either country to registry in the other, is generally regarded as highly advantageous to this country, and, no doubt, such is the fact. But I confess I cannot see why it ought not to be regarded as infinitely more advantageous to the United States. During the civil war the merchant vessels of the Republic were sold in large numbers to foreign owners, and acquired foreign registers; and notwithstanding that ship-building had almost disappeared from the United States in consequence of an extreme protectionist policy, the law absolutely forbade their being bought back or vessels of foreign build being purchased in their room. The consequence is, that at this moment, nearly the entire passenger traffic of the Atlantic is in the hands of foreigners—a vast proportion of the freight of merchandise from and to foreign countries is also in the hands of foreigners—and only two months ago we had the startling statement made officially by Mr. Bristow, the very able Secretary of the United States Treasury, that no less a sum than one hundred millions of dollars is paid annually by the people of the United States to foreign ship-owners for freights and fares. Now, a large portion of these ships, which the people of the United States require so urgently, can be as well built in St. John and Halifax and Quebec, and at less cost than in any other country. Why then deprive American citizens of the privilege of buying them from us, and sailing them as their own? We are told that American ship-building is reviving, but were it to revive with all the rapidity the most sanguine could desire, it could not keep pace with the wear and tear of the present reduced marine and the annually increasing demand, much less begin to supply the vacuum created since the war. The 9th and 10th proposals are for the appointment of Joint Commissions for the care of the lighthouses and the fisheries of the inland waters common to both countries; but as to these there is no difference of opinion, and no doubt of the great mutual advantage that might flow from the proposed concerted action in regard to them. These, then, are the whole of the items; and now let us return to the one we passed by—the list of manufactures. Now, honourable gentlemen, I shall not allege for one moment that there is no ground whatever for the loud outcries we have heard from protectionist manufacturers against the admission of their wares to the free list of the Treaty. That some would have suffered by the competition it would have entailed, I readily admit—for in all avocations there are men whose want of experience or want of energy or deficiency of capital unfit them for such a contest. But while all our sympathies must have gone heartily with such men in these circumstances, had the Treaty been consummated, I cannot think that this great measure, affecting advantageously, as it would have done, so large a proportion of our industrial population, ought to have been given up simply because some among us might have suffered from its provisions. Are there not always sufferers by every new measure of taxation—by every change of the tariff—by every new municipal assessment scheme? And yet who dreams of rejecting a great measure of public policy because such individual hardships unfortunately attend them? I cannot, however, help thinking that many of the gentlemen who have been complaining most loudly of their threatened ruin would have been more frightened than hurt had it gone into effect. It cannot be an unmixed evil to exchange a market of four millions of buyers for one of forty millions, and I know some shrewd manufacturers among us who heard with deep regret of the action of the American Senate. It is not to be doubted, however, that a great deal of the alarm which has been professed in reference to this section of the scheme, has arisen from the parties not knowing exactly what the Treaty proposed. I have myself met many persons who supposed that they would be most injuriously affected by it, but who found on a little inquiry that their articles were not in the slightest degree affected. A curious instance of this was seen in the excited meeting of New York druggists to denounce the injurious influence of the treaty on their trade—though not an article in their business was touched by its provisions. Only within the last few days I met a most intelligent gentleman who was positive that his business was to be very much injured, if not destroyed; but it turned out, after a little conversation, that the article he mainly manufactured was not at all affected by the Treaty. And there have been many such cases among those loudest in their protestations. A great deal of the indignation, too, and a great deal of the eloquence has proceeded from parties who were angry—not because their wares were included in the scheme, but because they were excluded from it. But, honourable gentlemen, for my own part, I am ready to meet all objections to this part of the proposed Treaty on higher

and broader grounds. I contend that there is not one article contained in the schedules that is a fit object of taxation—not one that ought not to be totally free of duty either in Canada or the United States, in the interest of the public. I contend that the Finance Minister of Canada who—Treaty or no Treaty with the United States—was able to announce the repeal of all customs-duties on the entire list of articles in schedules A, B, & C—even though the lost revenue was but shifted to articles of luxury—would carry with him the hearty gratitude of the country. I call the attention of the Senate earnestly to this fact—that nearly every article in the entire list of manufactures is either of daily consumption and necessity among all classes of our population, or an implement of trade, or enters largely into the economical prosecution of the main industries of the Dominion. Let me read to you the whole list:—

Agricultural Implements, all kinds.
 Axles, of all kinds.
 Boots and shoes, of leather.
 Boot and shoemaking machines.
 Buffalo robes, dressed and trimmed.
 Cotton grain bags.
 Cotton denims.
 Cotton jeans, unbleached.
 Cotton drillings, unbleached.
 Cotton plaids.
 Cotton tickings.
 Cottonades, unbleached.
 Cabinet-ware and furniture, or parts thereof.
 Carriages, carts, waggons, and other wheeled vehicles and sleighs, or parts thereof.
 Fire-engines, or parts thereof.
 Felt covering for boilers.
 Gutta percha belting and tubing.
 Iron—Bar, hoop, pig, puddled, rod, sheet, or scrap.
 Iron nails, spikes, bolts, tacks, brads, or springs.
 Iron castings.
 India rubber belting and tubing.
 Locomotives for railways, or parts thereof.
 Lead—Sheet or pig.
 Leather—Sole or upper.
 Leather—Harness and saddlery.
 Mill or factory or steamboat fixed engines and machines, or parts thereof.
 Manufactures of marble, stone, slate, or granite.
 Manufactures of wood solely, or of wood nailed, bound, hinged, or locked with metal materials.
 Mangles, washing machines, wringing machines, and drying machines, or parts thereof.
 Printing paper for newspapers.
 Paper-making machines, or parts thereof.
 Printing type, presses and folders, paper cutters, ruling machines, page numbering machines, and stereotyping and electrotyping apparatus, or parts thereof.
 Refrigerators, or parts thereof.
 Railroad cars, carriages, and trucks, or parts thereof.
 Satinets of wool and cotton.
 Steam engines, or parts thereof.
 Steel, wrought or cast, and steel plates and rails.
 Tin tubes and piping.
 Tweeds, of wool solely.
 Water-wheel machines and apparatus, or parts thereof.

These articles were selected with a triple object. The first was, as I have already stated, that they should be articles of common daily use among the people or affecting the prosecution of our leading industries. The second was that they should be of such a character as to be difficult to smuggle across the lines, and easy of identification as the genuine production of Canada or the States. And the third was that they should be as far as possible the productions of branches of industry natural to Canada and the United States, and in which a considerable inter-traffic between the two countries might reasonably be expected. And if the list is carefully examined I think it will be admitted that the articles fairly fulfil these three conditions. Could anything be more impolitic than the imposition of customs duties on such articles as these? Time was in Canada when the imposition of duty on any article was regarded as a misfortune, and the slightest addition to an existing duty was resented by the people. But increasing debt brought new burdens—the deceptive cry of “incidental protection” got

a footing in the land—and from that the step has been easy to the bold demand now set up by a few favoured industries that all the rest of the community ought to be, and should rejoice to be, taxed $17\frac{1}{2}$ per cent. to keep them in existence. And it is remarkable how small a portion of the community are concerned in the maintenance of this injustice. I hold in my hand an accurate return of the men, women, and children personally employed in all the industries that could possibly have been affected either advantageously or injuriously by the treaty, had it gone into operation—and it appears that the entire number is 68,813. Of these, a considerable number would practically not be affected at all—for they have no protection now and don't want any; a large number would only be affected in a small part of their business; and a very large number would be advantageously affected by the Treaty. The number who could honestly declare that "ruin" to them would be the result, would be small indeed. And it is not unworthy of note how very small are the contributions of the industries that might be affected by the Treaty to the foreign exports of the country. In the year ending 30th of June, 1874, the exports of domestic products were as follows:—

Products of the Farm	\$34,269,311
Products of the Forest	26,817,715
Products of the Fisheries	5,292,368
Products of the Mine	3,977,216
New ships	796,675
Miscellaneous	419,800
	<hr/>
	\$71,573,085
Manufactures	2,353,663
	<hr/>
Total	\$73,926,748

The amount of manufactures exported that year was, therefore, a little over two millions of dollars—but I hold in my hand a return of the articles that made up this amount, and I find that several hundred thousand dollars of it could not fairly be classed as manufactures at all; that more than half of the remaining amount is made up of articles not protected now; and that the contributors who are protected now and could be injuriously affected by the Treaty are few in number and very small exporters. And now let us place in contrast with this the great agricultural interest with its half million of hardy workers—which has no protection—which feeds the whole people, and contributes besides annually to the foreign exports of the Dominion commodities to the value of thirty-four millions of dollars. I hold in my hand a return of the customs duties levied on agricultural products going into the United States; and to show the advantage that would have accrued to our farmers from the operation of the Treaty, I will now read some of the items:—

Animals .....	.20 per cent.
Beef .....	.1 c. per lb.
Butter .....	.4 c. per lb.
Cheese .....	.4 c. per lb.
Honey .....	.20 c. per gallon.
Lard .....	.2c. per lb.
Meats, (smoked, &c.) .....	.35 per cent.
Pelts .....	.10 per cent.
Pork .....	.1 c. per lb.
Sheepskins .....	.30 per cent.
Fallow .....	.1 c. per lb.
Wool (worth 32c and under) .....	.10 c. per lb., and 11 per cent.
Do (worth over 32 c.) .....	.12 c. " 10 "
Barley .....	.15 c. per bushel.
Beans .....	.10 per cent.
Bran .....	.20 per cent.
Flax (undressed) .....	.820 per ton.
Do (dressed) .....	.840 per ton.
Flax-seed .....	.20 c. per bushel.
Flour .....	.20 per cent.
Fruit (green) .....	.10 per cent.
Hay .....	.20 per cent.
Hops .....	.5 c. per lb.
Indian Corn .....	.10 per cent.
Malt .....	.20 per cent.

Maple Sugar.....	20 per cent.
Meal (oat).....	½ c. per lb.
Do (corn).....	10 per cent.
Oats.....	10 c. per bush.
Peas (seed).....	20 per cent.
Do (vegetable).....	10 per cent.
Do (split).....	20 per cent.
Rye.....	15 c. per bush.
Seeds	20 per cent.
Tobacco	35 c. per lb.
Vegetables.....	10 c. per lb.
Wheat.....	20 c. per bush.

All these duties would have been swept away and the American market thrown freely open for all farm products. The great lumber interest, too, in which 100,000 men are said to be engaged—which has no protection—which not only supplies our home market, but sends 27 millions of dollars worth of lumber annually to foreign countries, and employs a large fleet of vessels in its traffic, how would it have been affected by the operation of the Treaty? Why it would have swept away an average duty of 20 per cent. from the entire exportation to the States. And just so would it have been with our great mineral interest. Seventy-five cents per ton now levied on Cape Breton and Pictou coal would have been abolished, and the New England markets would have been freely opened to our coal trade. Twenty per cent. on iron ore and one and a-half cents per lb. on lead ore, would also have disappeared. The great coast fishery interest would also have been largely benefited—for the American market would have been secured to it for twenty-four years to come. On the whole, therefore, I think it will be safe to come to the conclusion that, however a portion of our manufacturing interests might have been affected by the Treaty, the result on the large industries of the Dominion could not have failed to be beneficial. I come now, honourable gentlemen, to the objections which have been urged against the Treaty from such quarters as entitle them to a formal answer. The first of these is the allegation that the Treaty discriminated against Great Britain, in favour of the United States. Nothing could be more unfounded than this. It was perfectly understood from the opening of the negotiations that no article could be free from duty in regard to the United States that was not also free with regard to Great Britain, and nothing else was ever contemplated for a moment. The other objections which have been made I find so clearly formulated in a memorial of the Dominion Board of Trade, and clothed in such unusually temperate language, that I should answer them *seriatim*. And I venture to believe that a very cursory examination will show how very little force is contained in the whole of them. The first objection of the Board is in regard to what has been styled “the sliding scale,” and about which we have heard a very great deal for many months past. In the first place, then, I have to say that the gradual reduction of the existing customs duties was not part of the Treaty, but merely a mode of putting the Treaty in operation as easily as possible for all parties concerned. It was suggested merely as a means of overcoming two difficulties found to exist, not only in the United States but in Canada as well. It was supposed to be not undesirable to give manufacturers some time of preparation for the change by gradually reducing the existing duties on foreign goods. Moreover, had the duties gone off in one day, the revenues of both countries would have been seriously affected, and the simultaneous imposition of new taxes to replace the loss of the revenue, might have been a difficult task. But, in truth, the importance of this matter has been absurdly exaggerated. It has been totally ignored that—though the duties of the United States on fine manufactured goods are enormously high—on the articles we send them the average is only about 24 per cent. Now, one-third of this coming off would have made their rate for the first year 16 per cent., while ours would have been nearly 12, and for the second year their 8 per cent. against our 6; and at the end of the second year all the duty would have come off in both countries. Moreover, the important fact seems to have been forgotten or concealed, that we would have had some compensation for that small sliding-scale disadvantage, in the fact that the coasting trade and ship registry clauses would have gone at once into operation, while the enlargement of our canals could not have become available before 1880. And to sum up the matter it is by no means certain that the sliding-scale might not have been dispensed with altogether, for in the Customs Acts giving effect to the Treaty, clauses would, no doubt, have been inserted, giving the two Governments power by proclamation to put

the whole Treaty in force at any earlier moment they might mutually find convenient. The second objection of the Board of Trade is the danger they see in a promise to complete the canal works by 1880. I dare say the Canadian Government carefully considered this matter before they committed themselves to it, and had the best advice upon the point that skilled engineers could afford them; and I venture to believe that my honourable friend in the other Chamber, who so admirably presides over the Public Works Department, was as competent to judge of what was fitting to be done in the premises as any man in Canada. The third objection is that in the opinion of the Board of Trade the entire ocean coasting trade of the United States, should have been conceded to Canada. No doubt—but probably the other party had something to say to that. The fourth objection of the Board is that the right of obtaining United States registry for Canadian ships cannot be regarded as a valuable concession—seeing that Canadians, instead of keeping their ships and sailing them, might be seduced into selling them, and thereby transfer to the Americans the great profits of the carrying-trade. I venture to think this objection is not worthy of a reply. The fifth objection of the Board is, that the Caughnawaga Canal should not have been stipulated to be built until the construction of the Whitehall Canal was absolutely secured. The Canadian Government thought otherwise, and I venture to believe they were right in what they did. The chief interest of the United States may be “in the opening up of a new route to the ocean”—but a very important interest of Canada is to open up a new water route from New England to the West. The sixth objection of the Board is, that the right of re-entry of goods into the country of their production should have been provided for, but was not. All goods placed in bond can now be re-entered in the country from whence they came. Surely the Board cannot mean that broken packages of goods should be returned? The seventh objection of the Board is, that it cannot tell whether goods manufactured in either country must be composed entirely of native materials. Certainly not. The eighth, and last, objection is, that all consular fees and certificates should have been abolished by the Treaty, but were not. It is by no means clear that this would have been an advantage. The hon. gentleman then proceeded to refer to the recent action of the United States Senate on the Draft Treaty and to its return to the President with the advice that it was inexpedient to proceed with it. He explained that the proceedings of the Senate had been taken in executive session and were therefore strictly secret, but the probability was that no full discussion of the matter had been had in consequence of the shortness of the session, the absorbing interests of the questions now agitated and the large financial deficit that had to be met by the imposition of new taxes. The fate of the negotiation was, however, settled for the present, but the agreement that resulted from it was on record, and he did not doubt would yet make its appearance again, and form the basis of a new and more successful negotiation. It took six years to conclude the negotiation for the Treaty of 1854, and not a few delays and rejections occurred in that time. He totally misconstrued the present temper of the American public mind if a great change on the subject of protection and finance and foreign trade was not approaching; and when that day arrived the large and practical scheme embraced in the Draft Treaty will hardly be forgotten. But be that as it might, it was not for the people of Canada to be influenced by any such anticipation. They had shown their ability to open new markets for themselves when the American market was closed against them, and the clear path for them was to follow up, with redoubled energy and perseverance, the policy on which they had entered. Let the Americans load their industries with customs' duties as they choose; be it the firm policy of Canada to remove every barrier in the way of commercial extension, to repeal all duties on raw materials, on articles used in manufacturing, and on the common necessities of daily life, and to replace the revenue lost, if needed, by a wiser and cheaper system of taxation; let them seek to develop their great national industries, and especially the agricultural, shipping, fishing, mineral, and lumber industries; let them open up new markets adapted to their traffic, and let the Canadian flag be found floating on every sea. The honourable gentleman concluded by apologizing for detaining the House so long, and resumed his seat after speaking for two hours.

EXTRACTS FROM THE FRENCH CUSTOMS TARIFF.

(The General Tariff.)

VALUATIONS AND PRE-EMPTIONS.

Art. 4.

Should the Customs have reason to believe that the goods have been declared under their value, they possess the right of seizing them, upon paying to the importer thereof the price declared in the invoice, plus 5 per cent., in the case of goods entered under the conventional tariff, or plus 10 per cent., if the goods come under the general tariff. In such a case, the importer may claim in writing an immediate appraising of the goods through experts. The Customs have the same privilege in case they do not wish to avail of their right of pre-emption. The decision of the arbitrators must be rendered within a fortnight.

If the value determined by the experts is admitted as the correct one, or shows that the under-valuation of the goods is less than 5 per cent., the duties are settled on the value originally declared. If the goods have been under-valued 5 per cent. or under 10 per cent., the Customs may exercise their right of pre-emption or collect the duties on the value fixed by the experts ; if the experts show that the under-valuing exceeds 10 per cent or more, the Customs may exercise their right of pre-emption or collect duties on the value settled by the experts, plus 50 per cent. as a fine.

If the value fixed by the experts exceeds that declared by 5 per cent., their fees will have to be paid by the importer ; if it be the other way, the Customs will be responsible for them.

SUPPLEMENTARY DUTIES.

Art. 5.

Beer, alcohols, liqueurs, varnishes containing methylated spirits, ether, collodion, chloroform, playing-cards, and various products whose basis is soda, are subject, on being imported, to supplementary taxes added, as far as practicable, to the rates given in the conventional tables. These taxes are in compensation of the equivalent taxes inflicted upon French manufactures.

GOODS OMITTED IN THE TARIFF.

Art. 10.

All goods which do not appear in the table of duties or which are not assimilated to others will be treated as the article the most analogous to them.

TARIFF OF FRENCH CUSTOMS (GENERAL).

(Duties are stated in francs and centimes).

WOOD AND MANUFACTURES OF WOOD.

Boxwood, free of duty.

Wood for cabinet-making purposes, sawn of a thickness over two decimetres, free.

Boxwood—over 2 dec. thick—1 f. per 100 kilos.

Other woods for cabinet-making purposes, coming from countries out of Europe \$1.20 per 100 kilos.

Logwood, for dyeing purposes, free of duty.

Laths, 10 centimes per 100 kilos., net.

Wooden barrels, with iron hoops, 10% *ad val.*

Wooden boxes, f. 37. 20 c. per 100 kilos., net.

Button-moulds, f. 15. 60 c. per 100 kilos.

Shovels, forks, rakes, dishes, spoons, forks, bowls and other household articles, 18% *ad valorem.*

Wooden beams, even finished, free.

Walnut stocks, for guns, 18% *ad valorem.*

SUGAR.

Sugar. The duties are prohibitory, ranging from f. 63 to f. 70. 50 c. per 100 kilos., according to quality, and locality it is imported from.

DISTILLED LIQUORS.

Alcohols,—

Brandy in bottles.....	f. 30 per hectolitre.
do. in bulk.....	" "
Other alcohols	" "
Liqueurs.....	f. 35 "
Vins de liqueur	f. 20 "
Other wines	f. 5 "
Cider, perry and verjuice.....	f. 2. 40 c. "

IMPORTED GOODS FREE OF DUTY.

N. B.—These goods merely pay a duty of 3 francs per 100 kilos., on the gross weight.

Wooden matches.

Slates, for building purposes, rough.

Oats, seed and meal.

Tar of all sorts.

Fresh butter.

Firewood in logs or faggots.

Walnut, rough or sawn.

Oak.

Woodwork, such as masts, topmasts, spars and gaffs.

Wood, other than oak or walnut, squared or sawn, having a thickness exceeding 80 millimetres.

Mushrooms, dried or fresh.

Hemp, crude, combed.

Hair, or goods manufactured from hair.

Horsehair, whether prepared or not.

Copper, pure or alloyed with zinc (first fusion), in ingots, plates or scrap, and in sheets for lining ships; also copper filings.

Bark, for tanning purposes.

Flour and dried vegetables.
 Iron ore.
 Filaments of jute, flax and hemp, and of others not denominated, in the stalk, in the form of tow, or combed.
 Hay, and other fodder.
 Rough castings, employed in ship-building.
 Seeds.
 Graphite.
 Medicinal herbs.
 Lobsters.
 Wool, grown out of Europe.
 Books, printed in France and re-imported within five years.
 Maize, flour and seed.
 Grindstones.
 Honey.
 Barley, seed and flour.
 Woodwork ; empty barrels, with wooden hoops ; common brooms.
 Straw (of cereals.)
 Untanned sealskins.
 Prepared skins, parchment, vellum.
 Furs of all kinds, from countries out of Europe.
 Whetstones, rough.
 Pumice stone.
 Lead ore, scrap filings, rough, ingots.
 Fresh water fish, including salmon, whiting, shad and mullet.
 Potatoes.
 Buckwheat, seed and flour.
 Rye, seed and flour.
 Filamentous vegetables, even in twist or combed.
 Zinc ore, in sheets, for ship-lining, in rough ingots, scrap, filings.

SILK.

Silk, combed floss, f. 10 per 100 kilos., gross.

Silk thread, f. 25 to f. 120 per 100 kilos., net, according to measurement per kilo.

Velvets and manufactured silks come under conventional tariff.

Duties are most prohibitory.

COTTON.

Cotton in the crude state, f. 3 per 100 kilos., net.

Cotton threads. The duties are prohibitory, ranging from f. 15 to f. 300 per 100 kilos., net.

Duties on cotton and linen fibres are of a prohibitory nature.

LEATHER.

Prepared hides, i.e., rough, tanned.

Other—Goat skins, f. 10 per 100 kilos., gross.

“ Pig skins, f. 240 “

“ Layer skins, f. 54 “

“ Small do, f. 144 “

IRON AND MANUFACTURES OF IRON.

Anchors, weighing under 250 kilos, 18 f. per 100 kilos., net.

Anchors, weighing over 250 kilos, 12 f. “

Iron ships' cables, f. 45 per 100 kilos., net.

Iron bars, round or square. The duty varies from f. 12 to f. 16. 80 c. per 100 kilos., according to width and thickness.

Iron plates, f. 24 per 100 kilos., gross.

Iron in bars for tires, f. 8 per 100 kilos.

Iron wire, even lined with other metal, f. 36 per 100 kilos., net.

Steel in bars, of all descriptions, f. 36 per 100 kilos., net.

Scrap iron, f. 9. 60 c. per 100 kilos., gross.

Agricultural implements, (simple, not having compound parts) such as scythes
f. 144 per 100 kilos., net.

Sickles, f. 96 per 100 kilos., net.

Machinery. Duties range from 18 f. to 240 f. per 100 kilos., net.

Tools, from 60 f. to f. 210 per 100 kilos., net.

The majority of articles manufactured from iron ore come under the conventional
tariff. Canada has no conventional tariff with France.

Circular saws. The duties are prohibitory, ranging from f. 132 to f. 240 per
100 kilos.

WOOL AND FABRICS.

Wool. No duty for countries having a conventional arrangement with France.

Wool, combings, f. 84 per 100 kilos, net., general tariff. Conventional tariff,
f. 25 per 100 kilos., net.

Wool, dyed, f. 120 per 100 kilos., general tariff; f. 25 per 100 kilos., net, conventional
tariff.

Duties on woollen fabrics are of a prohibitory nature.

FLOUR AND GRAIN.

Wheat { Seed, 60 centimes } per 100 kilos., gross.
Flour, f. 1. 20 c. }

Rye, maize, barley, buckwheat and oats, flour and seeds, f. 3 per 100 kilos.
Grain, pearlled, f. 3 per 100 kilos., gross.

FLAX AND HEMP.

Hempen ropes, f. 30 per 100 kilos., net.

Sparte ropes, f. 6. per 100 kilos., gross.

Ropes, cables and hawsers, f. 15 per 100 kilos., net.

The duties on thread manufactured from either flax, jute or hemp are of a prohibitory
nature, ranging from f. 45. 60 c., to f. 344. 40 c. per 100 kilos., net.

HATS AND CAPS.

Hats made from bark fibre or palm fibres or sparte, 10 f. per 100 kilos., gross.

Felt hats. Those in silk felt, f. 1. 80 c. per hat.

VARIOUS EUROPEAN TARIFFS.

Extracted from a RETURN to an Order of the Honourable the (British) House of Commons, dated 1st May, 1876 :

RETURN " of the rates of Import Duty levied in European Countries and the United States, upon the Produce and Manufactures of the United Kingdom." *(Duties in force, so far as ascertained, at date of issue of this Return, October, 1876).*

(Sir Charles Adderley.)

Ordered by The (British) House of Commons, to be printed, 1st May, 1876.

FRENCH TARIFF ON BRITISH GOODS UNDER TREATY.

YARNS AND THREAD.—COTTON.

TARIFF CLASSIFICATION.

English Equivalents.
£ s. d.

Single :

Unbleached, of 20,500 mètres or less to the half kilogramme or 1 1-10 lbs. avds.	Cwt.	0	6	1
Of 20,500 mètres to 30,500 mètres	"	0	8	2
" 30,500 " to 40,500 "	"	0	12	2
" 40,500 " to 50,500 "	"	0	16	3
" 50,500 " to 60,500 "	"	1	0	4
" 60,500 " to 70,500 "	"	1	4	5
" 70,500 " to 80,500 "	"	1	8	5
" 80,500 " to 90,500 "	"	1	16	7
" 90,500 " to 100,500 "	"	2	0	8
" 100,500 " to 110,500 "	"	2	8	9
" 110,500 " to 120,500 "	"	2	16	11
" 120,500 " to 130,500 "	"	3	5	0
" 130,500 " to 140,500 "	"	4	1	3
" 140,500 " to 170,500 "	"	5	1	7
" 170,500 " and above "	"	6	1	11

Bleached..... { 15 per cent. above the duties on unbleached.

Dyed..... { 10s. 2d. the cwt. above the duty on unbleached.

Twisted in two strands :

Unbleached..... { 30 per cent. above duty on single unbleached.

Bleached..... { 15 per cent. above twisted unbleached.

Dyed

{ 10s. 2d. the cwt. above twisted unbleached.

Warped Yarns :

Unbleached..... { 30 per cent. above the duties on single unbleached.

Bleached..... { 15 per cent. above the duty on warped unbleached.

Dyed

{ 10s. 2d. per cwt. above warped unbleached.

Yarns of three or more threads, grey, bleached or dyed :

Single twist.....	1000 yds.	0	0	5
Double or cable twist.....	"	0	0	1½

NOTE.—Yarns mixed with other materials will pay as cotton, provided the cotton predominates in weight.

YARNS AND THREAD.—LINEN, HEMPEN AND JUTE

Of Linen or Hemp :

Single :

Unbleached, of 6,000 mètres or less to the kilogramme, or 2 1-5 lbs. avds.....	Cwt.	0	6	1
Above 6,000 mètres and under 12,000 mètres	"	0	8	2
" 12,000 " " 24,000 "	"	0	12	2
" 24,000 " " 36,000 "	"	0	14	8
" 36,000 " " 72,000 "	"	1	4	5
72,000 " and above	"	2	0	8

Bleached or dyed :

Of 6,000 mètres or less to the kilogramme	"	0	8	2
Above 6,000 mètres and under 12,000 mètres	"	0	11	0
" 12,000 " " 24,000 "	"	0	16	3
" 24,000 " " 36,000 "	"	0	19	6
" 36,000 " " 72,000 "	"	1	12	6
72,000 " and above	"	2	14	1

Twisted :

Unbleached	30 per cent. above the duty on single un- bleached, according to class.
Bleached or dyed	
Bleached or dyed	30 per cent. above the duty on single bleach- ed or dyed, according to class.

NOTE.—Linen and hemp yarns mixed with other materials will pay as yarns of full flax and hemp, provided the flax or hemp predominates in weight.

Of Jute :

Unbleached :

Less than 1,400 mètres to the kilogramme	Cwt	0	2	0½
From 1,400 to 3,700 mètres to kilogramme	"	0	2	5½
" 3,700 to 4,200 " "	"	0	2	10½
" 4,200 to 6,000 " "	"	0	4	0½

Above 6,000 mètres

{ Same duties as on
linen yarns.

Bleached or dyed :

Less than 1,400 mètres to kilogramme	Cwt.	0	2	10½
From 1,400 to 3,700 mètres	"	0	3	8
" 3,700 to 4,200 "	"	0	4	0½
" 4,200 to 6,000 "	"	0	5	8½

Above 6,000 mètres

{ Same duties as on
linen yarns.

NOTE.—Jute yarns mixed with other materials will pay as yarns of pure jute, provided that the jute predominates in weight.

YARNS AND THREAD.—SILK.

Of Waste Silk, single and twisted, unbleached, bleached, blued or dyed :—

Of 80,500 mètres and less to the kilogramme (2 1-5 lbs. avoirdupois).....	Cwt.	1	10	6
Of more than 80,500 mètres to the kilogramme	"	2	8	9
Of pure silk, all kinds	Free.			

YARNS AND THREAD.—WOOLLEN AND WORSTED.

Single, bleached or not, undyed, of pure wool, measuring to the kilogramme (2 1-5 lbs. avoirdupois) :—

1,000 to	10,000 mètres.....	Cwt.	0	4	0 $\frac{3}{4}$
10,001 "	15,000 "	"	0	6	1
15,001 "	20,000 "	"	0	8	2
20,001 "	30,500 "	"	0	10	2
30,500 "	40,500 "	"	0	14	3
40,500 "	50,500 "	"	0	18	3
50,500 "	60,500 "	"	1	2	4
60,500 "	70,500 "	"	1	6	5
70,500 "	80,500 "	"	1	10	6
80,500 "	90,500 "	"	1	14	7
90,500 "	100,500 "	"	1	18	7
100,500 mètres and above	.....	"	2	0	8
Double, for weaving, bleached or not.....	{ 30 per cent. above the average duty on un- dyed single yarns.				
Duble, for embroidery, bleached or not.....					
Dyed, single or double	{ Double the duty on single yarns. 10s. 2d. per cwt. above the duty on undyed.				
Yarn of goat's hair.....		Cwt.	0	9	9

WOVEN MANUFACTURES—COTTON.

Cotton tissues, plain, twilled, ticks—unbleached :—

1st. Class.—Weighing 11 kilogrammes and more per 100 square mètres (20 $\frac{1}{4}$ lbs. to the 100 square yards):	Cwt.	1	0	0
Of 35 threads and less to the 5 square millimètres.	"	1	12	6
Of 36 threads and above				
2nd. Class.—Weighing from 7 to 11 kilogrammes exclusively, per 100 hundred square mètres (12 9-10 lbs. to 20 $\frac{1}{4}$ lbs. to the 100 square yards):				
Of 35 threads and less to the 5 square millimètres.	"	1	4	5
Of 36 to 43 threads	"	2	0	8
Of 44 threads and above	"	4	1	3
3rd. Class.—Weighing from 3 to 7 kilogrammes exclusively, per 100 square mètres (5 $\frac{1}{2}$ to 12 9-10 lbs. to the 100 square yards):				
Of 27 threads and less to the 5 square kilomètres.	"	1	12	6
Of 28 to 35 threads	"	2	8	10
Of 36 to 43 threads	"	3	17	3
Of 44 threads and above	"	6	1	11

NOTE.—Unbleached cotton, and cotton and linen tissues are admitted free of duty, to be printed or dyed in France for re-exportation.

Tissues bleached	{ 15 per cent. above the duty on unbleached.
" " Dyed	
" " Printed	{ 10s. 2d. per cwt. above the duty on un- bleached.
Cotton velvets and Fustians :	

Made as silk velvets :	
Unbleached	Cwt. 1 14 7
Dyed or printed	" 2 4 8
Other kinds, cords, moleskins, &c., unbleached	" 1 4 5
Dyed or printed	" 1 14 7

Tissues, unbleached, grey cloths, plain or twilled, weighing less than 3 kilogrammes to the 100 square metres (5½ lbs to the 100 square yards).....	15 per cent. ad val.
Quiltings, dimities, stripes and checks, damasks and brilliants, counterpanes and blankets.....	15 per cent. ad val.
Net or tulle, plain or embroidered.....	" " "
Lace and blonde.....	5 " "
Gauzes and muslins, embroidered or figured in the loom, for furniture or hangings.....	10 " "
Embroidery.....	" " "
Ready-made clothing, wholly or partly made up.....	15 " "
Tissues of cotton, mixed with other materials, provided the cotton predominates in weight.....	" " "
Articles not enumerated.....	" " "

WOVEN MANUFACTURES—LINEN, HEMPEN AND JUTE.

	£. s. d.
Tissues of linen or hemp, plain linens and diapers, having in the warp in the space of 5 millimetres (1-5 of an inch):—	
Unbleached :—	
5 threads or less (packing cloth)	Cwt. 0 2 0½
6, 7 and 8 threads	" 0 11 5
9, 10 and 11 threads	" 1 2 4
12 threads	" 1 6 5
13 and 14 threads	" 1 16 7
15, 16 and 17 threads	" 2 6 9
18, 19 and 20 threads.....	" 3 9 1
21, 22, 23 threads	" 5 5 8
24 threads and above.....	" 6 1 11
Bleached, dyed or printed :—	
8 threads or less.....	" 0 15 5
9, 10 and 11 threads	" 1 8 5
12 threads.....	" 1 18 7
13 and 14 threads	" 2 8 10
15, 16 and 17 threads	" 3 3 0
18, 19 and 20 threads	" 4 13 6
21, 22 and 23 threads	" 7 2 3
24 threads and above.....	" 8 2 7
Drills, plain or figured, unbleached, bleached, dyed or printed	16 per cent. ad val.
Damasks	" "
Cambrics and lawns	Same duty as on plain linens.
Handerchiefs bordered, not embroidered.....	10 per cent. ad val.
Handkerchiefs, embroidered.....	15 " "
Net, of thread.....	5 " "
Lace, of thread	15 per cent. ad valorem.
Hosiery	
Haberdashery	
Ribbons and tapes, unbleached, bleached or dyed.....	15 per cent. ad valorem.
Tissues of flax or hemp, mixed with other materials, provided the flax or hemp predominates in weight	
Clothing, and articles wholly or partly made up:	
Of drill or damask	16 per cent. ad val.
Of other linens	15 " "
Articles not specified.....	15 " "
NOTE.—Unbleached linen, and linen and cotton tissues are admitted free of duty temporarily, to be printed or dyed in France for re-exportation.	
Tissues of Jute, having in the warp in the space of 5 millimetres, (one-fifth of an inch):	

Unbleached :		£	s.	d.
1, 2, and 3 threads, plain	Cwt.	0	4	0 $\frac{1}{2}$
1, 2, and 3 threads, twilled	"	0	4	10 $\frac{1}{2}$
4, and 5 threads	"	0	6	6
6, 7, and 8 threads	"	0	9	9
More than 8 threads		As linens according to class.		
Bleached or dyed :		£	s.	d.
1, 2, and 3 threads, plain	Cwt.	0	6	1
1, 2, and 3 threads, twilled	"	0	6	11
4, and 5 threads	"	0	9	4
6, 7, and 8 threads	"	0	14	3
More than 8 threads		As linens according to class.		
Carpets, rugs, and matting	Cwt.	0	9	9
Jute tissues, mixed with other materials, provided the jute predominates in weight		15 per cent. <i>ad val.</i>		

WOVEN MANUFACTURES—SILK.

Of pure Silk :

Tissues		Free.
Hosiery, &c.....		
Lace		
Crape		
Net		
Tissues of waste silk, or of silk and waste silk, unbleached, bleached, printed or dyed	lb.	0 0 8 $\frac{3}{4}$
Tissues, haberdashery, and lace, of silk or waste silk, mixed with fine gold or silver	lb.	0 4 4 $\frac{1}{4}$
Mixed with semi-fine or false gold or silver	"	0 1 3 $\frac{1}{4}$
Tissues of silk, or of waste silk mixed with other materials in which the silk or waste silk predominates in weight	lb.	0 1 1
Ribbons of pure silk or waste silk velvet	"	0 1 10
Other kinds	"	0 1 5 $\frac{1}{2}$
Mixed with other materials, the silk or waste silk predominated in weight		10 per cent. <i>ad val.</i>
Ready-made clothing		As to predominating material of which made.

WOVEN MANUFACTURES (WOOLLEN AND WORSTED).

Tissues of wool or alpaca, llama, vicuna, goats' and camels' hair		£	s.	d.
Felt of all kinds		10 per cent. <i>ad val.</i>		
Blankets and carpets	10	"	"	
Shawls and scarfs of Indian cashmere	10	"	"	
Hosiery, haberdashery, lace and tapes, and ribbons	5	"	"	
All other woollen manufactures	10	"	"	
Cloth list, in pieces or not	10	"	"	
Ready-made clothing, new		10 per cent. <i>ad val.</i>		
Old	Cwt.	0	8	2
NOTE.—Woollen tissues, mixed with cotton or any other material with pay as tissues of wool, provided the wool predominates in weight.				

METALS—WROUGHT AND UNWROUGHT (IRON AND STEEL).

Iron :—

	Free.	£.	s.	d.
Chips and filings and slag, or dross from the forge.....				
Cast, rough, in mass, or moulded for ships' ballast, and old broken cast iron	Cwt.	0	0	9 $\frac{1}{2}$
Purified, called mazee, and old broken wrought iron.....	"	0	1	1 $\frac{1}{2}$
In bars, square, round, or flat, rails of all forms and sizes, angle and T iron	"	0	2	5 $\frac{1}{2}$
Crude, in lumps or prisms, not freed from dross.....		0	1	10
Hoops exceeding 1 millemetre in thickness	"	0	2	5 $\frac{1}{2}$
Hoops of the thickness of 1 millemetre or less.....	"	0	3	0 $\frac{1}{2}$
Sheet, rolled or hammered, exceeding 1 millemetre in thickness	"	0	3	0 $\frac{1}{2}$
Thin sheet, and black iron in sheets of 1 millemetre or less in thickness	"	0	4	0 $\frac{1}{2}$

NOTE.—Hammered, rolled, or thin sheet, or black iron, cut out or trimmed in any way, pays 10 per cent. more than rectangular plates.

Tinned (tin plates), coppered, or coated with zinc or lead..	"	0	5	3
Iron wire, plain or tinned, coppered or zinced, not exceeding 5-10 millemetres in diameter.....	"	0	4	0 $\frac{1}{2}$
Other kinds	"	0	2	5 $\frac{1}{2}$
Steel :—				
In bars of all kinds, and hoop steel.....	"	0	3	8
In sheet and bands :				
Brown, hot-rolled, exceeding $\frac{1}{2}$ a millemetre in thickness...	"	0	4	7
In sheet and bands of less than $\frac{1}{2}$ a millemetre in thickness..	"	0	6	1
White, cold-rolled, of any thickness.....	"	0	6	1
Steel wire, including bright wire for instruments.....	"	0	8	2

Iron Manufactures—

Of cast iron :

Moulded, not turned or polished :				
Chairs for railways, plates, and other castings from the open mould	"	0	1	2 $\frac{1}{2}$
Cylindrical pipes, (straight) rafters, columns, solid or hollow, gas retorts, solid bars, gratings, and hearth plates, connecting rods, framework of machines, and other articles without ornaments or fittings.....	"	0	1	6 $\frac{1}{2}$
Pots, and all other manufactures not included in the two preceding classes	"	0	1	10
Polished, or turned	"	0	2	5 $\frac{1}{2}$
Tinned, enamelled or varnished	"	0	4	0 $\frac{1}{2}$

Of wrought iron :

Iron wares, (heavy) pieces of frames, knees, and girders for ships, iron-work for carts and waggons, hinges, clamps, large bolts, braces, and other fastenings for doors and windows, not polished nor turned, solid gratings, bedsteads, garden seats, and furniture, with or without ornaments or adjuncts, in cast iron, steel, or copper.....	"	0	3	3
Locksmiths' wares, including iron locks or padlocks of all sorts, bolts and hinges of sheet iron, latches and flat bolts, and other articles in wrought or sheet iron for door and window fastenings, filed, or turned.....	"	0	4	10 $\frac{1}{2}$
Nails, forged by machinery	"	0	3	3
" " by hand	"	0	4	10 $\frac{1}{2}$
Screens, screw bolts, and nuts	"	0	3	3
Tubes of wrought iron, simply welded, of 9 millemetres (1-3rd inch) or more in interior diameter	"	0	4	5 $\frac{1}{2}$

	£	s.	d.
Tubes of wrought iron, of less than 9 millimetres	"	0	8 2
" " " welded on a mandril, or lap-welded	"	0	8 2
Fittings for tubes of all kinds	"	0	8 2
Household and other articles, not specified, of wrought or sheet iron :			
Polished or painted	"	0	5 8
Enamelled, varnished, or tinned	"	0	6 6
Articles made partly of cast and partly of wrought iron—			
Not polished :			
If the weight of wrought iron is less than half the total weight	"	0	1 10
If half, or more than half the weight be of wrought iron	"	0	3 3
Polished, enamelled, or varnished, or with ornaments or adjuncts of copper, brass, or steel	"	0	4 10½
Anchors, cables, chairs, &c.	"	0	3 3
Steel Wares—			
Small articles of ornament, such as beads, purse, furniture, brooches, and thimbles	"	0	8 2
Household articles and other wares of pure steel not enumerated	"	0	8 2
Cutlery of all kinds			15 per cent. ad val.
Needles for sewing, less than 5 centimetres (1-5th of an inch) in length	cwt.	4	1 3
Needles for sewing, of more than 5 centimetres in length	"	2	0 8
Tools of pure iron, with or without handles	"	0	4 0½
" of iron, tipped with steel, with or without handles	"	0	6 1
" of pure steel, as scythes, sickles, files, circular or straight saws, and other tools unenumerated	"	0	8 2
Instruments, surgical, mathematical, astronomical, chemical, etc.			Free.
Wire gauze of iron or steel	Cwt.	0	4 0½
Buttons, other than of stuffs			10 per cent. ad val.
Pins, of all kinds	Cwt.	1	0 4
Fish-hooks of all kinds	"	1	0 4
Metal pens, other than gold or silver	"	2	0 8
Machines and Machinery—			
Steam engines, stationary, with or without boilers or fly-wheels	Cwt.	0	2 5½
Steam engines for merchant vessels	"	0	4 10½
Locomotives or moveable engines	"	0	4 0½
Tenders of locomotives	"	0	3 3
Machinery—			
For spinning mills	Cwt.	0	4 0½
For cleaning cotton, wool, flax, and other textile fibres, &c.			
For weaving	Cwt.	0	2 5½
For the manufacture of paper			
For printing			
For agricultural purposes			
For making sheets and fillets of cards			
Carding machines, not furnished			
Distilling apparatus, sugar pans, and copper boilers	Cwt.	0	4 0½
Lace making machines			
Steam boilers :—			
Of sheet iron, of cylindrical or spherical shape, with or without boiler pipes or heating pipes	Cwt.	0	3 3
Tubular, or sheet iron, with tubes of wrought iron, copper, or brass, or of sheet iron rivetted, with interior furnaces, and all other iron boilers not of cylindrical or spherical shape	Cwt.	0	4 10½

	Cwt.	£	s.	d.
Of sheet steel of every shape.....		0	10	2
Gasometers, open boilers, furnaces, and stoves of sheet-iron, or of cast and sheet-iron.....	"	0	3	3
Machines for making machines, and machines not enumerated, containing :—				
75 per cent. and more of cast-iron.....	Cwt.	0	2	5 $\frac{1}{4}$
50 to 75 per cent. exclusively.....	"	0	4	0 $\frac{1}{4}$
Less than 50 per cent.....	"	0	6	1
Detached parts of machines :—				
Sheets and fillets of cards on leather, India-rubber, or other materials.....	Cwt.	1	0	4
Reeds or dents of reeds, of iron or copper.....	"	0	12	2
Pieces of cast-iron, polished, filed, or adjusted.....	"	0	2	5 $\frac{1}{4}$
Pieces of wrought-iron, polished, filed, adjusted or not, without distinction of weight, including axle-trees, springs, and tires of wheels.....	"	0	4	0 $\frac{3}{4}$
Pieces of steel, polished, filed, adjusted or not :—				
Weighing more than 1 kilogramme.....	"	0	6	1
Weighing less than 1 kilogramme.....	"	0	8	2
Pieces of copper, pure or mixed with other metals.....	"	0	8	2
Steel springs for carriages, waggons, and locomotives.....	"	0	4	5 $\frac{3}{4}$
Arms and ammunition :—				
Side arms.....	"	0	16	3
Fire arms.....	"	4	17	7
Millitary Stores.....				
Gunpowder.....				
Projectiles.....				
Percussion caps and cartridges for fowling pieces.....				
Miners' fuses.....				
NOTE.—The following description of iron and steel to be employed in the construction of ships, or in the manufacture of machines, metal wares, &c., and which are destined to be ex- ported in the finished state, are, under certain Customs restric- tions, admitted temporarily free of duty :—				
Iron, rough and purified, cast, masses, bars, hoops, angle, T T, and sheet.				
Steel, bars, hoops, and sheets (hot rolled).				

YARNS AND THREAD :—COTTON.

GERMANY.

Pure, or mixed with flax, wool, silk, or hair.—

Of one or two threads :

	Cwt.	£	s.	d.
Unbleached.....		0	6	1
Bleached or dyed.....	"	0	12	3
Of three or more threads, unbleached, bleached, or dyed...	"	0	18	3

HOLLAND.

Untwisted, warped, and twisted, of two threads, unbleached.	Free
Twisted, undyed or dyed.....	3 per cent. ad val.
Yarns wound on reels.....	5 per cent. ad val.

BELGIUM.

Unbleached and bleached :

Single or twisted :

20,000 mètres or less to the half-kilogramme, or 1 $\frac{1}{10}$ lb. avds.	Cwt.	0	6	1
20,000 to 30,000 mètres	"	0	8	2

		£	s.	d.
30,000 to 40,000 mètres or less to the half-kilogramme....	Cwt.	0	12	2
40,000 to 65,000 "	"	0	16	3
Above 65,000 "	"	0	4	0 $\frac{1}{2}$
Warped or dyed :				
Single or twisted :				
20,000 mètres or less	"		0	10
20,000 to 30,000 mètres	"		0	12
30,000 to 40,000 "	"		0	16
40,000 to 65,000 "	"	1	0	4
Above 65,000 "	"	10	4	0 $\frac{1}{2}$

NOTE.—Cotton yarns mixed with other materials will pay as cotton yarns, provided the cotton predominates in weight.

ITALY.

	£.	s.	d.
Single, unbleached :			
Not measuring more than 20,000 mètres to the $\frac{1}{2}$ kilog. 1 $\frac{1}{10}$	Cwt.	0	6
lb. avds.....	"	0	8
From 20,001 to 30,000 mètres avds.....	"	0	10
30,001 and above "	"	0	11
Twist and double yarns, unbleached.....	"	0	11
Bleached or dyed yarns.....	"	0	14

SWITZERLAND.

	£.	s.	d.
Single or double :			
Unbleached or undyed.....	Cwt.	0	1
Bleached or dyed, and sewing thread.....	"	0	2

YARNS AND THREAD :—LINEN, HEMPEN, AND JUTE.

GERMANY.

	Cwt.	£	s.	d.
Single, unbleached, machine spun.....		0	1	6 $\frac{1}{2}$
" hand spun.....				Free.
Bleached, improved or dyed.....	"	0	5	1
Twisted, all kinds.....	"	0	12	2

HOLLAND.

	Cwt.	Free.
Single, unbleached and bleached.....		
Sewing thread and shoemakers' thread.....		0 8 6
Sail yarn.....	"	0 0 10
Twist and all other yarns not specified.....	"	0 2 7

BELGIUM.

	Free.
All kinds.....	

ITALY.

	Cwt.	£	s.	d.
Of Linen :				
Single, unbleached, improved, or bleached.....		0	4	8
" dyed.....	"	0	7	0
Twist, unbleached, improved, or bleached.....	"	0	9	5
" dyed.....	"	0	14	1
Of Jute :				
Single, unbleached, improved, or bleached, measuring 20,000				
mètres or less to the kilogramme.....	Cwt.	0	4	0 $\frac{1}{2}$
Single, measuring more than 20,000 mètres to the kilog....	"	0	8	2
Twisted or dyed, measuring 20,000 mètres or less to the				
kilogramme.....	"	0	6	1

	£ s. d.
Twisted or dyed, measuring more than 20,000 mètres to the kilogramme.....	Cwt. 0 12 2

SWITZERLAND.

Of Linen, Hemp, or Jute:

Coarse yarn, for the manufacture of packing cloth up to No. 12.....	Cwt. 0 0 2 $\frac{3}{4}$
Single, unbleached, undyed, and shoemakers' thread.....	" 0 1 7 $\frac{1}{2}$
Bleached, or dyed, all kinds.....	" 0 2 10 $\frac{1}{4}$

YARNS AND THREAD:—SILK.

GERMANY.

Silk or waste silk, single or twisted, undyed, and waste of dyed silk	Free.
Silk or waste silk dyed	Cwt. 0 12 2

HOLLAND.

Sewing and floss silk	3 per cent. <i>ad val.</i>
Other kinds	Free.

BELGIUM.

All kinds	Free.
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ITALY.

Twist of all kinds	Free.
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SWITZERLAND.

Silk for sewing, embroidery and lacemaking.....	Cwt. 0 2 10 $\frac{1}{4}$
Twist of silk or waste silk, unbleached or undyed	" 0 1 7 $\frac{1}{2}$
Twist, bleached or dyed.....	" 0 2 10 $\frac{1}{4}$

YARNS AND THREAD:—WOOLLEN AND WORSTED

GERMANY.

Pure, or mixed with other materials, except cotton.....	Cwt. 0 1 6 $\frac{1}{4}$
Single, undyed or dyed, and double, undyed.....	" 0 12 2
Double, dyed, and twisted three or more folds, undyed or dyed	" 0 12 2

BELGIUM.

Not twisted or dyed.....	" 0 8 2
Twisted or dyed.....	" 0 12 2

NOTE—Yarns of goats' hair, alpaca, Llama, vicuna, and camel's hair, are assimilated to those of wool. Woollen and assimilated yarns mixed with cotton or other materials pay as woollen yarns, provided the wool or like materials predominate in weight.

HOLLAND.

Pure or mixed with cotton:

Twisted, dyed or undyed, sulphured or not, except double twist, not dyed or sulphured.....	3 per cent. <i>ad val.</i>
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	£ s. d.
Other kinds].....	Free.

ITALY

Undyed.....	Cwt.	0	18	9
Dyed.....	"	1	8	3

SWITZERLAND.

Unbleached or undyed not twisted.....	Cwt.	0	1	7½
" " twisted.....	"	0	2	10½
Bleached or dyed.....	"	0	2	10½

WOVEN MANUFACTURES :—COTTON

GERMANY.

Tissues of cotton, pure, or mixed with flax, metal threads, but not with wool or silk	Cwt.	1	10	6
1. Close woven, unbleached or of unbleached yarn, and bleached or dressed, (except velvet tissues)	"	2	8	9
2. Tissues not included under paragraphs 1 and 3, as other kinds of close woven tissues ; also unbleached, open and transparent tissues, hosiery, haberdashery, and button makers' wares, and wares mixed with metal threads....	"	3	19	3
3. All open and transparent tissues not included under paragraph 2 ; also lace and embroidery.....	"	4	11	5
4. Ready-made clothing.....				

HOLLAND.

Manufactures of all kinds.....	5 per cent. <i>ad val.</i>
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BELGIUM.

Cotton tissues, unbleached, plain, twilled, and ticks :

1st class, weighing 11 kilogrammes and above 100 square mètres ($20\frac{1}{2}$ lbs. or more to the 100 square yards) :	Cwt.	1	0	4
Of 35 threads and less to the 5 square millimètres	"	1	12	6
Of 36 threads and above	"	2	0	8
2nd class, weighing from 7 to 11 kilogrammes exclusively, per 100 square mètres $12(\frac{9}{10})$ lbs. to $20\frac{1}{2}$ lbs. to the 100 square yards) :				
Of 35 threads and less to the 5 square millimètres	"	1	4	5
Of 36 to 43 threads.....	"	2	0	8
Of 44 threads and above	"	4	1	3
3rd class, weighing from 3 to 7 kilogrammes exclusively per 100 square mètres ($5\frac{1}{2}$ to $12\frac{4}{10}$ lbs. to the 100 square yards) :				
Of 27 threads and less to the 5 square millimètres.....	"	1	12	6
Of 28 to 35 threads.....	"	2	8	10
Of 36 to 43 threads.....	"	3	17	3
Of 44 threads and above	"	6	1	11

Cotton tissues, bleached.....	15 per cent. above the duty on unbleached.
Cotton tissues, dyed.....	

10s. 2d. per cwt. above the duty on unbleached.

	£ s. d.
Cotton tissues, printed	15 per cent. <i>ad val.</i>
Cotton velvets :	
Made as silk velvets :	
Unbleached	Cwt. 1 14 7
Dyed or printed	" 2 4 8
Other kinds, cords, moleskins, &c. :	
Unbleached	" 1 4 5
Dyed or printed	" 1 14 7
Quiltings, dimities, stripes, checks, damasks and brilliants, weighing 3 kilogrammes and above, per 100 square mètres	15 per cent. <i>ad val.</i>
All other tissues and wares	10 per cent. <i>ad val.</i>
Clothing and other ready-made articles	10 per cent. <i>ad val.</i>
Hosiery, haberdashery, tapes, and ribbons	10 per cent. <i>ad val.</i>
Lace and blonde	5 per cent. <i>ad val.</i>
Cotton tissues mixed with silk, if the cotton predominates in weight	10 per cent. <i>ad val.</i> , or at the option of the importer, 1s. 1d. per lb.
Cotton tissues mixed with other materials, if the cotton predominates in weight	10 per cent. <i>ad val.</i>

ITALY.

Cotton tissues, pure or mixed with linen or wool—weighing from 7 to 11 kilogrammes and upwards, per 100 square mètres of 35 threads, or less to the 5 square millimetres :

Unbleached	Cwt. 1 0 4
Bleached	" 1 3 3
Other Tissues than above :—	
Unbleached	" 1 6 5
Bleached	" 1 10 1
Dyed or woven, in colours	" 1 16 7
Printed	" 2 7 0
Embroidered	" 4 14 3
Tapes and ribbons	" 1 8 1
Carpeting	" 0 9 4
Lace, tulle, and tricot	" 4 13 6
Velvet	" 1 14 7
Hosiery and haberdashery	As tissues according to kind.
Ready-made Clothing	As the material of which chiefly composed.

SWITZERLAND.

Tissues, pure or mixed with other materials, unbleached, plain, or twilled, also ticking and cotton tulle, unbleached and plain coverlids	Cwt. 0 1 7½
Tissues, dressed, bleached, dyed, or printed, also worked coverlids	" 0 6 6
Piques, dimities, tissues woven with pattern, damasks and brilliants	" 0 6 6
Velvet, not dyed or printed	" 0 1 7½
" dyed or printed	" 0 6 6
Lace and embroidered articles	" 0 12 2
Ready-made clothing, gloves, &c.	" 0 12 2
Hosiery and haberdashery	" 0 6 6

WOVEN MANUFACTURES.—LINEN, HEMPEN, AND JUTE.

GERMANY.

Tissues of Linen, Hemp, or Jute, or other vegetable fibres (except cotton):

Grey packing and sail cloth	Cwt.	0 2 0½
NOTE.—Under the head of Packing-cloth come all coarse unbleached tissues, not having more than 30 threads to the Prussian inch.		
Unbleached linen, and twilling or drilling	"	0 12 2
Linen twilling or drilling bleached, printed, dyed, or otherwise dressed or made from bleached yarns, table, bed linen and towelling, unbleached or bleached also made up, linen frocks	"	1 10 6
Batiste and lawn	"	1 10 6
Ribbons and tapes, edgings, fringes, gauze, cambric, woven trimmings, staylaces, &c., hosiery and other articles combined with metal threads	"	1 10 6
Lace	"	6 1 11
Ready-made clothing	"	1 10 6

HOLLAND.

Sail-cloth	Roll.	0 0 6
All other manufactures		5 per cent. ad valorem.

BELGIUM.

Tissues of all kinds of linen, hemp or jute:

Lace	5 per cent. ad val.
All other kinds	10 " "
Ready-made clothing	10 " "
Hosiery, haberdashery, trimmings, &c.	10 " "

ITALY.

Tissues of pure linen:

Of less than 6 threads in the warp in the space of 5 millimetres (one fifth of an inch):

Unbleached or bleached	Cwt.	0 9 4
Dyed, or made of dyed threads	"	0 15 5
Of six threads and more in the space of 5 millimetres:		
Unbleached, bleached or half bleached	"	1 3 6
Dyed, or made of dyed threads	"	1 16 7
Printed	"	2 6 9
Waxed, varnished, oil, and floor-cloth	10 per cent. ad val.	
Tapes and ribbons	Cwt.	1 12 6
Linen carpeting	"	0 16 3
Lace and tulle	"	18 15 11
Hosiery, haberdashery, &c.		{ As tissues according to kind.
Ready-made clothing		{ As the stuff of which chiefly composed.
Jute tissues, for packing cloth	Cwt.	0 4 0½
" other kinds		15 per cent. ad val.

SWITZERLAND.

Of linen, hemp or jute:

Packing cloth, common, unbleached, having not less than

25 threads in warp and woof in the space of 1 inch

Swiss (1-39 square inch)

Cwt. 0 0 7½

	£	s.	d.
Stuffs and ticking, unbleached or half-bleached, undyed, and having up to 40 warp threads per inch Swiss (1-39 inch).....	"	0	1 7½
Stuffs and ticking, unbleached, having more than 40 warp threads per inch Swiss, and stuffs and ticking, bleached, dyed, dressed or printed	"	0	6 6
Tapes, ribbons and laces of all kinds, unbleached, bleached, or dyed.....	"	0	6 6
Batiste, lawn, and handkerchiefs with borders, without embroidery	"	0	6 6
Tulle, unbleached	"	0	6 6
Hosiery and haberdashery.....	"	0	6 6
Oil-cloth	"	0	6 6
Gauzes, muslins, tulle, and pocket-handkerchiefs, with embroidery or needle-work, or hemmed.....	"	0	12 2
Lace and blonde	"	0	12 2
Gloves and ready-made clothing.....	"	0	12 2
Carpeting, common, of jute, unbleached, with stripes, or dyed.....	"	0	2 10½
Packing cloth	"	0	1 2½

WOVEN MANUFACTURES.—SILK.

GERMANY.

	£	s.	d.
Tissues, stuffs, and articles of silk, or of waste silk .			
Pure, or mixed with metal threads.....	lb.	0	1 1
Mixed with cotton, linen, wool or hair.....	"	0	0 9½
Ready-made clothing.....	"	0	1 1

HOLLAND.

Manufactures of all kinds.....	5 per cent. <i>ad val.</i>
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BELGIUM.

Tissues of all kinds, and hosiery, haberdashery, and ribbons...	lb.	0	1 1
Net and lace.....		5 per cent. <i>ad val.</i>	

ITALY.

Tissues of pure silk, or waste silk :			
All kinds	lb.	0	1 1
Lace and tulle.....		5 per cent. <i>ad val.</i>	
Ribbons of silk or waste silk :			
Velvet	lb.	0	1 10
Other kinds.....	"	0	2 11
Mixed Ribbons.....		10 per cent. <i>ad val.</i>	
Foulards	lb.	0	1 1
Tissues, hosiery, and lace, mixed with fine gold or silver.....	"	0	4 2½
" hosiery, and lace, mixed with semi-fine, or false gold or silver.....	"	0	1 3½
" unmixed with other materials when they contain more than 12 per cent. of silk.....	"	0	1 1
Tissues mixed with less than 12 per cent. of silk.....		{ According to the predominating material.	
Hosiery, haberdashery, coverlids, and carpets.....			As tissues according to kind.
Ready-made clothing			As the stuff of which chiefly composed.

SWITZERLAND.

Tissues of silk, or half silk, or of silk or waste silk, mixed with other materials : unbleached, bleached, dyed, or printed.....	lb.	£	s.	d.
Tulle of silk, plain, unbleached, dressed, or shaped.....	"	0	0	0 $\frac{3}{4}$
Ribbons of silk, or waste silk, velvet, and other kinds, also mixed ribbons.....	"	0	0	0 $\frac{3}{4}$
Crape.....	"	0	0	0 $\frac{3}{4}$
Hosiery and haberdashery.....	"	0	0	1 $\frac{1}{2}$
Lace and blonde.....	"	0	0	1 $\frac{1}{2}$
Articles with embroidery or needlework.....	"	0	0	1 $\frac{1}{2}$
Ready-made clothing and gloves.....	"	0	0	1 $\frac{1}{2}$

WOVEN MANUFACTURES (WOOLLEN AND WORSTED.)

GERMANY.

Tissues of wool or Hair, pure or mixed with cotton or linen, or metal threads :				
Embroidery, lace, and tulle.....	Cwt.	4	11	5
Printed wares, all kinds.....	"	3	16	2
Unprinted unmilled wares, haberdashery, fringe, and button-makers' wares, and wares mixed with metal threads..	"	3	0	11
Unprinted milled cloths, stufis and felted wares, hosiery and carpets.....	"	1	10	6
Cloth list.....		Free.		
Ready-made clothing.....	"	4	11	5

HOLLAND.

Felt for paper manufacture.....	1 per cent. <i>ad val.</i>
All other woollen manufactures.....	5 per cent. <i>ad val.</i>

BELGIUM.

Woollen tissues :				
India cashmere shawls and scarfs.....		5	per cent.	<i>ad val.</i>
All other manufactures of wool or hair.....		10	per cent.	<i>ad val.</i> , or at the option of the importer £5 5s. 8d. per cwt.

ITALY.

Felt, tarred and prepared for soles, filtering cloth, &c.	Cwt.	0	2	4
Felt for hats.....	"	0	7	0
Tissues of wool.....		10	per cent. <i>ad val.</i> , or £3 5s. 0d. per cent.	
Shawls, handkerchiefs, cravats, &c., of wool or hair, plain or embroidered :				
Of the value of 50 lire or less.....	Cwt.	7	0	3
Of greater value than 50 lire or mixed with silk.....	"	7	0	3

Tissues of hair :				
Sieve cloth.....	Cwt.	0	10	2
Other kinds.....	"	0	16	3
Blankets and carpets of flock, wool, or cloth list.....	"	1	3	6
Blankets of other kinds.....	"	1	12	6
Carpets of pure wool.....	"	2	0	8
Tapes and ribbons, pure, or mixed with thread or cotton.	"	4	13	6
Lace.....	"	4	13	6

Hosiery and haberdashery.....	{ As tissues according to kind. As the stuff of which chiefly composed.
Ready-made clothing, new.....	

SWITZERLAND.

	Cwt.	0	1	2
Cloth list				
Tissues, unbleached :				
Common horsecloths and woollen blankets, woollen plush, shag, mouseline-de-laine, unbleached	"	0	2	10 $\frac{1}{2}$
Tissues and coverlids, bleached, sulphured, dyed or printed	"	0	6	6
Felt of all kind, and coarse manufactures thereof	"	0	2	10 $\frac{1}{2}$
" other felt stuffs	"	0	6	6
Carpets, common, without fringe or needlework	"	0	2	10 $\frac{1}{2}$
" others in the pièce, or coarsely overcast at the extremi- ties	"	0	6	6
" made up	"	0	12	2
Flannel	"	0	6	6
Tapes and ribbons	"	0	6	6
Hosiery, haberdashery, and trimmings	"	0	6	6
Ready-made clothing and gloves	"	0	12	2

METALS, UNWROUGHT AND WROUGHT (IRON AND STEEL).

GERMANY.

Raw iron of all kinds, and old broken iron.....	Free
Hammered and rolled iron, and bars including shaped, rails for railways, angle and T iron, raw and cement, and cast and refined steel, iron and steel plates, tinned, polished or varnished, iron or steel wire, iron for the coarse parts of machinery or carriages, as cranks, axles, &c., provided each part weighs $\frac{1}{2}$ centner or more, wheel ties for railway carriages, iron for ploughshares, anchors and ships' chains	Cwt. 0 1 0 $\frac{1}{2}$
From 1st January, 1877	Free
Lump iron, not purified from dross, in masses or prisms	" 0 0 6
From 1st January, 1877	Free
Iron and steel wares :—	
Very common cast wares, as stoves, plates, railings, &c ..	" 0 1 0 $\frac{1}{2}$
From 1st January, 1877	Free
Common, of wrought or cast, or sheet iron or steel, or of steel and iron wire, combined or not with wood, ground, varnished, coppered, or tinned, but not polished; Anvils, crowbars, roasting spits, wire gauze, tripods, har- rows, traps, pitchforks, rakes, trowels, kettles, small chains, kitchen ranges, nails, screws, &c., ploughshares flat-irons, gridirons, shovels, rough-cast keys, tilt-ham- mers, screw bolts and nuts, large scales, rolled or drawn iron pipes, &c., scythes, sickles, and chopping-knives, hatchets, sword-blades, files, hammers, heckles, planes, coffee mills, locks, vices, coarse large knives, chisels, curry-combs, tower clocks, tailors' and clothmakers' shears, tongs, &c	" 0 2 6 $\frac{1}{2}$
From 1st January, 1877	Free
Fine, of cast iron, of polished iron or steel, also of iron or steel mixed with other materials (except those which pay as small wares) :	

		£ s. d.
(a) Cast wares, fine japanned wares, knives, knitting-needles, bodkins, scissors, sword-makers' work, &c., (and except those under b).....	Cwt.	0 12 2
(b) Sewing needles, steel and other common pens, watch-cases, and watch works of common metals, fire-arms of all sorts.....	" "	1 10 6
Small wares, not otherwise enumerated.....	" "	2 5 9
Instruments, surgical, mathematical, &c.....		Free
Machinery :—		
Locomotives, tenders, and boilers	Cwt.	£ s. d.
From 1st January, 1877.....		0 2 0½
Other Machinery :—		Free.
Of cast iron, and wrought iron or steel	" "	0 1 0½
From 1st January, 1877.....		Free.
Of other common metals	" "	0 4 0½
Cylinders for printing and dressing tissues :—		
Engraved or not.....		Free.
Cards.....	" "	0 18 3
Arms and ammunition :—		
Swords, &c.....	" "	0 12 2
Sword blades.....	" "	0 2 6½
Fire arms	" "	1 10 6
Shot.....		Free.
Gunpowder		Free.

HOLLAND.

Iron, raw, old iron, broken pieces and filings of all sorts, iron cast in rough blocks or pieces, bar, hoop, rod, sheet, angle, or T iron, galvanized or not, iron wire, rails, chains for rails, cast and wrought water and gas pipes, and iron and sheet wire			Free.
Iron wares, cast, forged or rolled (not otherwise enumerated), also anvils		5 per cent. <i>ad val.</i>	
Anchor chains, and capstans for ships.....		1 per cent. <i>ad val.</i>	
Nails and iron wire ropework.....	Cwt.	0 0 7½	
Instruments, mathematical, surgical, or physical.....		5 per cent. <i>ad val.</i>	
Tin plates		Free.	
Steel, in bars or sheets		Free.	
Steel wares		5 per cent. <i>ad val.</i>	
Small wares.....		5 per cent. <i>ad val.</i>	
Machinery :—			
Ploughs, and other ordinary agricultural implements.....		Free.	
Other machinery for agriculture and manufactures.....		1 per cent. <i>ad val.</i>	
Cards.....		1 per cent. <i>ad val.</i>	
Arms and ammunition :—			
Guns, pistols, swords, sabres, and other war implements, mounted or not, and bullets for guns or pistols		5 per cent. <i>ad val.</i>	
Cannon of mixed metal	Cwt.	0 6 4	
" of iron.....	" "	0 1 0½	
" balls	" "	0 0 7½	
Gunpowder	" "	0 4 2½	
Shot.....	" "	0 1 3½	

BELGIUM.

Iron and steel :—			
Iron ore and filings.....			Free.
Anchors, anchor chains, and capstans for ships.....			Free.

		£	s.	d.
Rough cast, and old iron	Cwt.	0	0	2 $\frac{1}{2}$
Iron and steel hammered, drawn or rolled	"	0	0	4 $\frac{1}{2}$
Steel, rough cast	"	0	0	2 $\frac{1}{2}$
Tin plate, not manufactured	"	0	1	2 $\frac{1}{2}$
Iron and steel wares :—				
Cast iron, manufactured	"	0	0	9 $\frac{1}{2}$
Wrought iron, manufactured	"	0	1	7 $\frac{1}{2}$
Steel, manufactured	"	0	1	7 $\frac{1}{2}$
Tin plate, manufactured		10 per cent. <i>ad val.</i>		
Cutlery		10 per cent. <i>ad val.</i>		
Instruments, surgical, mathematical, &c.		Free.		
Machinery :—				
Machines and detached pieces thereof :—				
Of cast iron	Cwt.	0	0	9 $\frac{1}{2}$
Of wrought iron or steel	"	0	1	7 $\frac{1}{2}$
Of other metals	"	0	4	10 $\frac{1}{2}$
Arms and ammunition :—				
Arms		Free.		
Shot		10 per cent. <i>ad val.</i>		
Gunpowder	Cwt.	0	6	1
NOTE.—Pig iron, for the manufacture of machines, utensils, &c., cast steel and wares thereof, hardened iron for manufacture of screw plates of fire-arms, iron wire, for the manufacture of nails, parts of machinery, unfinished, as fire boxes for locomotives, boiler bottoms of copper, for sugar refining, copper tubes for locomotive boilers, iron tubes for steamboat boilers, steel springs for railway carriages and rough wheels, tires and axles for locomotives are admitted temporarily free of duty, to be re-exported after completion of manufacture.				

ITALY.

Iron :		Free.
Cast, pig, or fragments, filings, or dross	Cwt.	0 1 7 $\frac{1}{2}$
" manufactured, plain	"	0 1 7 $\frac{1}{2}$
" " polished, turned, or ornamented with other metals	"	0 1 10 $\frac{1}{2}$
" chairs for railways	"	0 0 3
Of 1st fusion, bars, rods, &c., any form or size	"	0 1 10 $\frac{1}{2}$
Wire of less than 7 millimètres in thickness	"	0 3 3 $\frac{1}{2}$
NOTE.—Wire of 7 millimètres and more in thickness, however drawn, pays as iron of first fusion.		
Rails for railways, of iron or steel	"	0 0 5 $\frac{1}{2}$
Of 2nd fusion, plain	"	0 4 8
" ornamented with other metals	"	0 5 7
Anchors, anvils, ploughshares, and coulters	"	0 2 9 $\frac{1}{2}$
Sheets of 4 millimètres and more in thickness	"	0 1 10 $\frac{1}{2}$
" of less than 4 millimètres in thickness, and tubes	"	0 3 9
Tin plates, not manufactured	"	0 3 9
" manufactured, or with small ornaments of other metals	"	0 6 1
Steel :		
In bars or fragments	"	0 5 7
Rolled in sheets or plates	"	0 5 7
Wire	"	0 9 5
Manufactured	"	0 9 5
Springs for carriages, &c.	"	0 6 1
Instruments and tools for mechanics and agriculture	"	0 3 9
Surgical and mathematical instruments	"	0 4 0 $\frac{1}{2}$

SWITZERLAND.

Iron and steel :	Cwt.	0	0	2 $\frac{3}{4}$
Pig and refined (maz��e); old broken iron, and steel in pigs, &c.				
Iron for the construction of machines and ships, including half-round and flat bar-iron, angle and T-iron, rounds of 2 $\frac{1}{2}$ inches (Swiss) and above in diameter, square bars and plates of four inches and above in thickness.	"	0	0	2 $\frac{3}{4}$
Rails for railways.	"	0	0	2 $\frac{3}{4}$
Plates of large size, hammered or rolled, being of at least one line (3 millim��tres) in thickness, for the construction of machines and of ships, and common sheet-iron of the same thickness, weighing at least 100 lbs.	"	0	0	2 $\frac{3}{4}$
Iron pipes, called Perkins.	"	0	0	2 $\frac{3}{4}$
Iron or steel, forged, drawn, or rolled, not otherwise enumerated.	"	0	0	9 $\frac{3}{4}$
Iron and steel wire.	"	0	1	2 $\frac{1}{2}$
Tin-plate and sheet-iron, coppered, zinced, or coated with lead.	"	0	1	2 $\frac{3}{4}$
Anchors.	"	0	1	7 $\frac{1}{2}$
Railway chairs, fish-plates, &c.	"			9 $\frac{1}{2}$
Iron and steel wares :				
Wares of cast iron, plain, tinned, enamelled or varnished, stoves and heating apparatus of cast iron, detached parts of machines of cast iron, polished, filed, &c., or not, and large cast iron statues.	"	0	0	9 $\frac{1}{2}$

	£	s.	d.
	Cwt.	0	2 10 1
Articles of wrought iron or steel, rough, not polished or varnished	"	0	2 10 1
Articles of sheet iron, varnished, enamelled or tinned	"	0	2 10 1
Articles of wrought iron or steel, painted, polished or varnished	"	0	6 6
Sewing needles and knitting needles	"	0	6 6
Pins	"	0	6 6
Cutlery of all kinds	"	0	6 6
Carriage springs, not polished nor painted	"	0	2 10 1
" " not polished or painted	"	0	6 6
Instruments, chemical, optical, mathematical, &c.	"	0	1 7 1
" surgical	"	0	6 6
Machines and detached parts thereof, all kinds	"	0	1 7 1
Arms and ammunition:			
Arms, of all kinds, and parts thereof	"	0	1 7 1
Gunpowder			Prohibited.

TABLE OF FOREIGN WEIGHTS, MEASURES, AND MONEY, WITH THE ENGLISH EQUIVALENTS.

	WEIGHTS AND MEASURES.	MONEY.	£	s.	d.
FRANCE:—					
Kilogramme,	2.204 lbs. Avoirdupois.				
	32.15 oz. Troy.	Franc.....	0	0	9 6/10
Hectolitre,	22 gallons.				
Mètre carré,	1.19 Square yards.				
GERMANY:—					
Tonne,	330.75 lbs. Avoirdupois.				
Centner,	110.25 " " Troy.	Thaler of 3 Marks. ..	0	3	0
	1607.71 oz. Troy.				
HOLLAND:—					
Pond,	2.204 lbs. Avoirdupois				
Kilogramme,	{ 2.204 lbs. Avoirdupois				
Ell,	1.09 yards.	Florin	0	1	8
Hectolitre,	22 gallons.				
BELGIUM.—Same as France.					
ITALY:—					
Kilogramme,	2.204 lbs. Avoirdupois.				
"	32.15 oz. Troy.				
Hectogramme,	3.215 oz. "				
Litre,	22 gallons.				
Dekalitre,	2.2 "	Lira	0	0	9 6/10
Hectolitre,	22. "				
Millimetre,	.039 inch.				
Mètre carré,	1.19 square yards.				
Mètre cube,	1.309 cubic yards.				
SWITZERLAND:—					
Quintal,	110.25 lbs. Avoirdupois.	Franc.....	0	0	9 6/10
Zoll (inch),	1607.71 oz. Troy.				
	1.1 inch.				

IMPORTS AND EXPORTS--CANADA.

The following tables, relative to Canadian Imports and Exports during two specified periods of years, are taken from pages v, vi, xii, xiii, xiv, xv, xvi, and xvii of the Trade and Navigation Returns for the fiscal year ending June 30th, 1877.

No. 1.—Value of total Exports, Imports and Goods Entered for Consumption in the Dominion, with the Duty collected thereon, for ten years.

		Total Exports.	Total Imports.	Entered for Consumption.	Duty.
		\$	\$	\$	\$ cts.
Year ending 30th June, 1868	.....	57,567,888	73,459,644	71,985,306	8,819,431 63
do	do 1869	60,474,781	70,415,165	67,402,170	8,298,909 71
do	do 1870	73,573,490	74,814,339	71,237,603	9,462,940 44
do	do 1871	74,173,618	96,092,971	86,947,482	11,843,655 75
do	do 1872	82,639,663	111,430,527	107,709,116	13,045,493 50
do	do 1873	89,789,922	128,011,281	127,514,594	13,017,730 17
do	do 1874	89,351,928	128,213,582	127,404,169	14,421,882 67
do	do 1875	77,886,979	123,070,283	119,618,657	15,361,382 12
do	do 1876	80,966,435	93,210,346	94,733,218	12,833,114 48
do	do 1877	75,875,393	99,327,962	96,300,483	12,548,451 09
Aggregate for ten years.....		762,300,097	998,046,100	970,832,798	113,652,991 56

No. 2.—Value of Exports, Goods Imported, Entered for Consumption and Duty Collected, in the Provinces of Ontario, Quebec, New Brunswick and Nova Scotia, for the following years:—

		Total Exports.	Total Imports.	Entered for Consumption.	Duty.
		\$	\$	\$	\$ cts.
Year ending 30th June, 1868	.....	57,567,888	73,459,644	71,985,306	8,819,431 63
do	do 1869	60,474,781	70,415,165	67,402,170	8,298,909 71
do	do 1870	73,573,490	74,814,339	71,237,603	9,462,940 44
do	do 1871	74,173,618	95,838,908	86,661,145	11,827,932 53
do	do 1872	80,642,015	108,697,928	104,921,876	12,626,253 12
do	do 1873	87,750,592	124,902,934	124,408,988	12,667,508 07
do	do 1874	85,711,413	122,422,458	121,588,478	13,798,458 16
do	do 1875	73,164,748	117,322,425	113,916,740	14,452,030 38
do	do 1876	75,774,941	87,076,194	88,670,137	11,789,892 89
do	do 1877	70,907,303	94,487,130	91,537,980	11,653,476 17
Aggregate for ten years		739,740,789	969,437,125	942,330,423	115,396,833 10

VALUE OF GOODS IMPORTED FROM GREAT BRITAIN INTO CANADA
AND ENTERED FOR CONSUMPTION IN EACH YEAR, FROM 1872-3
TO 1876-77 INCLUSIVE.

	1872-73	1873-74	1874-75	1875-76	1876-77
Dutiable Goods.....	\$ 47,497,034	\$ 47,789,220	\$ 49,239,119	\$ 32,385,482	\$ 32,916,776
Free Goods.....	21,025,742	15,288,217	11,107,948	8,348,778	6,655,463
Total	68,522,776	63,076,437	60,347,067	40,734,260	39,572,239

Note on page XIII.—The value of coffee from Great Britain consumed in 1872-73 was \$95,482 ; and in 1873-74, \$131,307. The whole of the former, and \$115,983 of the latter, being included in the amount shown as the total value of free goods.

The total value of tea entered for consumption in 1872-73 was \$3,287,318, of which \$3,285,476 is included in the value of free goods. The consumption of 1873-74 shows the diminished value of \$1,716,793, of which \$1,418,267 is also included in free goods. The reason for the great apparent excess of consumption in 1872-3, is found in the repeal of the duties on tea and coffee, which caused all of these goods in warehouse to be entered out free.

The excess of free goods imported from Great Britain in 1872-73 and 1873-74 is accounted for chiefly by the large supplies of railway iron received, and by tea and coffee being then free, also by metals of various kinds being included, which were subsequently transferred to the list of goods chargeable with 5 per cent. duty.

VALUE OF GOODS IMPORTED FROM THE UNITED STATES INTO CANADA
AND ENTERED FOR CONSUMPTION IN EACH YEAR, FROM 1872-73 TO
1876-77 INCLUSIVE.

	1872-73	1873-74	1874-75	1875-76	1876-77
Dutiable Goods.....	\$ 16,678,807	\$ 21,103,356	\$ 22,023,665	\$ 21,334,613	\$ 23,510,846
Free Goods.....	31,056,873	33,179,716	28,782,155	24,735,420	27,801,823
Total	47,735,678	54,283,072	50,805,820	46,070,083	51,312,669

Note on page XV.—Coffee to the value of \$213,689 in 1872-73, and \$73,246 in 1873-74 ; and tea to the value of \$2,822,846 in 1872-73, and \$470,282 in 1873-74, are included in the total value of free goods in addition to the amounts included in the totals of dutiable goods.

Note by the compiler.—Before July 1, 1872, duties were charged on tea and coffee imported into Canada, from all countries alike. From that date to January 1st, 1873, these articles were free from all countries alike. From January 1st, 1873, to May 1, 1874, tea and coffee imported from the United States were liable to 10 per cent. duty ; being free from all other countries ; but on the latter date the duties on these articles, imposed by the Customs and Excise Act of that year, took effect, and the differential duty against the United States was abolished. These dates must be remembered in reading the figures given in the two tables of imports next above, and in the one next following.

VALUE OF GOODS IMPORTED FROM COUNTRIES OTHER THAN GREAT BRITAIN AND THE UNITED STATES INTO CANADA, AND ENTERED FOR CONSUMPTION IN EACH YEAR, FROM 1872-73 TO 1876-77 INCLUSIVE.

	1872-73	1873-74	1874-75	1875-76	1876-77
Dutiable Goods.....	\$ 7,022,377	\$ 7,339,954	\$ 6,875,727	\$ 6,518,202	\$ 4,489,148
Free Goods.....	4,233,803	2,704,706	1,590,043	1,410,723	926,427
Total	11,256,180	10,044,660	8,465,770	7,928,925	5,415,575

Note on page XVII.—Coffee to the value of \$114,375 in 1872-73, and \$207,164 in 1873-74; and Tea to the value of \$1,663,051 in 1872-73, and \$1,055,921 in 1873-74— are included in the total value of free goods, in addition to the amounts included in the totals of dutiable goods.

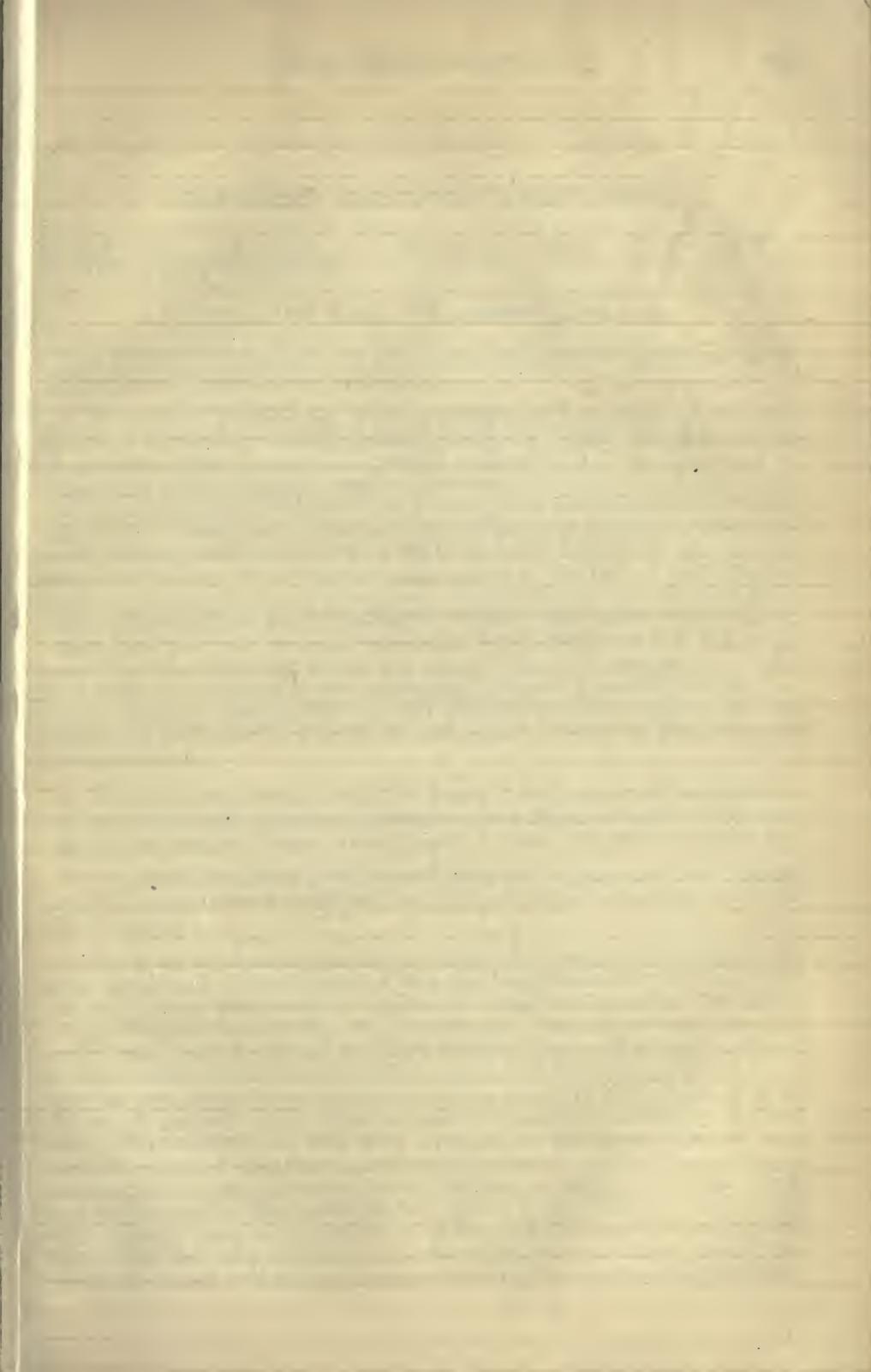
BRITISH IRON DUTIES FOR 147 YEARS.

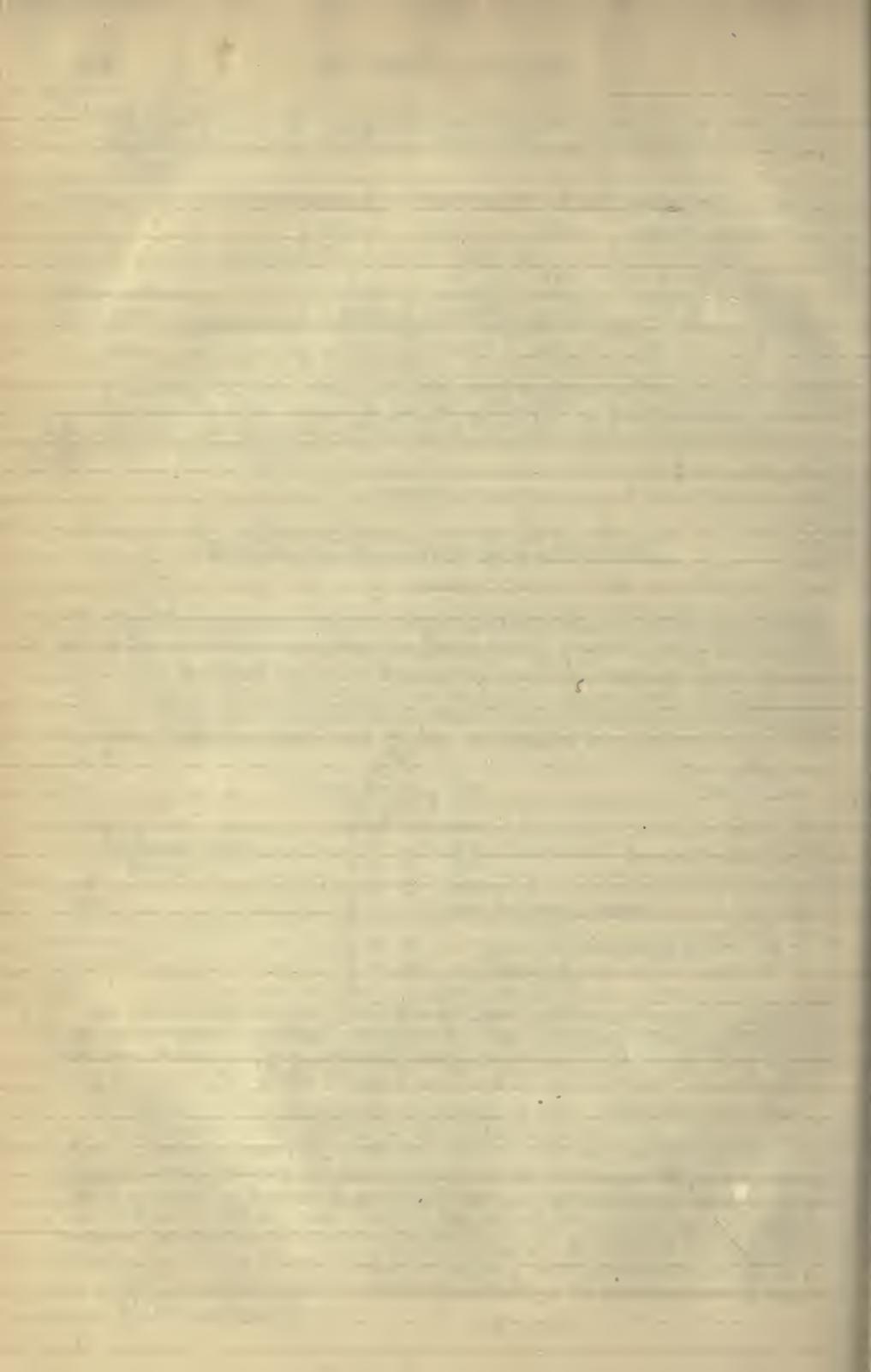
The following figures show the varying import duties on foreign iron, levied by the British Government during a period of 147 years—1679 to 1825 inclusive. They are taken from an article in the New York *Tribune* of December 24, 1866, which has been extensively republished, both in the United States and in Canada. As far as the compiler of the present volume knows, the figures given have never been challenged; and it may be assumed that they are true to the record :

Year.	Duty per ton.	Year.	Duty per ton.
	£ s. d.		£ s. d.
1679	0 10 0	1805	5 6 0
1710 In British vessels.....	2 1 6	1806	5 7 5 $\frac{1}{2}$
" Foreign "	2 10 10	1809	5 9 10
1782	2 16 2	1813	6 9 10
1796	3 1 9	1819 In British vessels.....	6 10 0
1797	3 4 7	" Foreign "	7 18 6
1798	3 15 5	Small sizes, hammered iron	20 0 0
1803	4 4 4 $\frac{1}{2}$	Hoop iron	23 15 0
1804	4 17 1	1825 As in 1819.	

In 1825 the prices of iron per ton were as follows in the countries named :—France, £25 10s.; Sweden, £13 13s.; Belgium, £16 14s.; Russia, £13 13s.; Germany, £16 14s.; England, £10. In 1826 the English duty on bar iron was reduced to £1 10s.; and on hammered rods, small sizes, to £5: while hoop iron remained at £23 10s., and pig iron at 10s. per ton.

In 1785 Parliament prohibited the exportation of tools, engines, models, or plans of machines used in the manufacture of iron, under the penalty of one year's imprisonment of the shipper, £200 fine, confiscation of the articles shipped or intended to be shipped; a fine of £200 on the master of the vessel; and the same on the custom house officers, who were to be dismissed, and be thereafter incapable forever of holding office. For enticing iron workmen out of England the penalty was one year's imprisonment and £500 fine for every workman so enticed; the fine to be doubled for the second offence. In 1795 the Act prohibiting the exportation of tools and machinery was made perpetual. In 1796 England had 121 furnaces, and made 124,879 tons of iron; and in 1802, 168 furnaces, making 170,000 tons annually. In 1818 the production per annum had risen to 300,000 tons.





CANADIAN CUSTOMS TARIFF, 1879.,

An Act to alter the Duties of Customs and Excise, with the Tariff of Duties payable under it.

(*In force on 15th March, 1879 ; assented to, 15th May.*)

HER MAJESTY, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows :—

1. So much of all Acts and parts or schedules of Acts and of all Orders in Council, as imposes any duty of customs upon goods (which word shall, for all the purposes of this Act, have the meaning assigned to it in the Act passed in fortieth year of Her Majesty's reign and intituled, "*An Act to amend and consolidate the Acts respecting the Customs*"), or exempt goods from Customs duty when imported into Canada, or is in any wise inconsistent with this Act, is hereby repealed, but any power conferred upon the Governor in Council by the Act last cited, (40 Vict. cap. 10) to transfer dutiable goods to the list of goods free of duty, is not hereby abrogated or impaired :—and in lieu and instead of all other duties of Customs upon goods imported into Canada, there shall be raised, levied, collected and paid upon the goods enumerated in Schedule A to this Act, or referred to as not enumerated therein but charged with duty, imported into Canada or taken out of warehouse for consumption therein, the several duties of Customs set forth and described in the said Schedule A, and set opposite to each respectively, or charged on them as not enumerated ; subject to the provisions hereinafter made.
2. The goods enumerated in Schedules B and C may, subject to the provisions and conditions therein mentioned, be imported into Canada or taken out of warehouse for consumption therein, without payment of any duty of Customs thereon.
3. The goods enumerated in Schedule D shall not be imported into Canada, under the penalty therein mentioned, and if imported shall be forfeited and forthwith destroyed.
4. The value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheads, pipes, barrels, and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass, or any other material, capable of holding liquids, crates, barrels and other packages containing glass, china, crockery, or earthenware, and all packages in which goods are commonly placed for home consumption including cases in which bottled spirits, wines, or malt liquors are contained, and every package, being the first receptacle or covering enclosing goods for purpose of sale, shall, in all cases not otherwise provided for, in which they contain goods subject to an *ad valorem* duty, be taken and held to be a part of the fair market value of such goods for duty, and when they contain goods subject to specific duty only, such packages shall be charged with a duty of Customs of twenty per centum *ad valorem*, to be computed upon their original cost or value ; and all or any of the above packages described as capable of holding liquids, when containing goods exempt from duty under this Act, shall be charged with a duty of twenty per centum *ad valorem* ; but, all packages not hereinbefore specified, and not here-

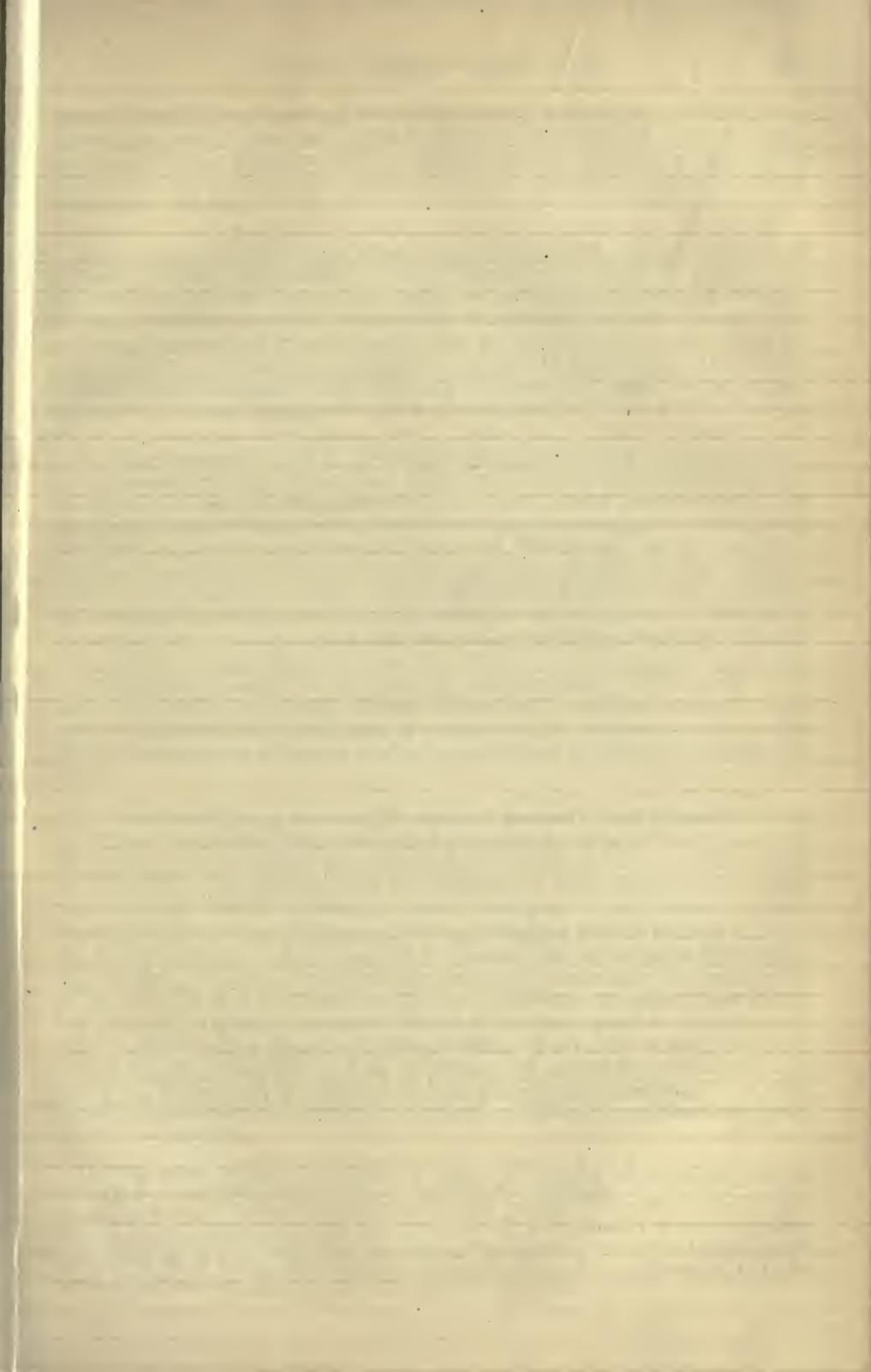
in specially charged with or declared liable to duty under regulations and being the usual and ordinary packages in which goods are packed for exportation only, according to the general usage and custom of trade, shall be free of duty.

5. On all goods imported into Canada, subject under this Act to *ad valorem* duty, upon which a drawback of duties has been allowed by the Government of the country where the same were manufactured, the amount of such drawback shall, in all cases, be taken and considered to be a part of the fair market value of such goods, and duty shall be collected thereon ; and in cases where the amount of such drawback has been deducted from the value of such goods upon the face of the invoice under which entry is to be made, the Collector of Customs or proper officer shall add the amount of such deduction and collect and cause to be paid the lawful duty thereupon ; and the fair market value of all goods imported into Canada shall be understood to be the ordinary wholesale price at which the same are sold for home consumption in the country where they are purchased or manufactured, without deduction of any kind because of any drawback paid or to be paid thereon, or because of any special arrangement between the seller and purchaser having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained : Provided that nothing herein shall be understood to apply to general fluctuations of market values.

6. *Any or all of the following articles, that is to say, animals of all kinds, green fruit, hay, straw, bran, seeds of all kinds, vegetables (including potatoes and other roots), plants, trees, shrubs, coal and coke, salt, hops, wheat, peas and beans, barley, rye, oats, Indian corn, buckwheat and all other grain, flour or meal of any other grain, butter, cheese, fish (salted or smoked), lard, tallow, meats (fresh, salted or smoked), and lumber, may be imported into Canada free of duty, or at a less rate of duty than is provided by this Act, upon Proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that similar articles from Canada may be imported into the United States free of duty, or at a rate of duty not exceeding that payable on the same under such Proclamation when imported into Canada.*

7. If at any time any greater duty of Customs should be payable in the United States of America on tea or coffee imported from Canada than on tea or coffee imported from any other country, then the Governor in Council may impose on tea or coffee imported into Canada from the said United States an additional duty of customs equal to the duty payable in the United States on tea or coffee imported from Canada : Provided that tea or coffee imported into Canada from any country other than the said United States, but passing in bond to the United States, shall be taken and rated as a direct importation from the country in which the tea or coffee was purchased.

8. An allowance may be made for deterioration by natural decay or breakage upon all perishable and brittle goods imported into Canada, such as green fruit and vegetables, crockery, china, glass and glassware, provided such damage is found to exceed twenty-five per cent. of the value thereof upon an examination to be made by an appraiser, or proper officer of customs, at their first landing, or within three days of such landing ; but such allowance shall be only for the amount of loss in





excess of twenty-five per cent. of the whole quantity of such goods contained or included in any one invoice ; and provided the duty has been paid on the full value thereof, a refund of such duty may be allowed and paid in the proportion and on fulfilment of the conditions above specified, but not otherwise, on application to the Minister of Customs.

9. In determining the dutiable value of goods, except when imported from Great Britain and Ireland, there shall be added to the cost or the actual wholesale price or fair market value at the time of exportation in the principal markets of the country from whence the same has been imported into Canada, the cost of inland transportation, shipment and trans-shipment, with all the expenses included, from the place of growth, production or manufacture, whether by land or water, to the vessel in which shipment is made, either *in transitu* or direct to Canada, subject to such regulations as may be made by the Governor in Council.

10. The Governor in Council shall from time to time establish such regulations, not inconsistent with law, as may be required to secure a just, faithful and impartial appraisal of all goods imported into Canada, and just and proper entries of the actual or fair market value thereof, and of the weights, measures or other quantities thereof, as each case may require ; and such regulations, whether general or special, so made by the Governor in Council, shall have the full force and authority of law, and it shall be the duty of the appraisers of Canada and every of them, and every person who shall act as such appraiser, or of the Collector of Customs, as the case may be, by all reasonable ways and means in his or their power, to ascertain, estimate and appraise the true and fair market value and wholesale price, (any invoice or affidavit thereto to the contrary notwithstanding,) of the goods at the time of exportation, and in the principal markets of the country whence the same have been imported into Canada, and the proper weights, measures or other quantities, and the fair market value or wholesale price of every of them, as the case may require.

11. No refund of duty paid shall be allowed, because of any alleged inferiority or deficiency in quantity of goods imported and entered, and which have passed into the custody of the importer under permit of the Collector of Customs, nor because of the omission in the invoice of any trade discount, or other matter or thing, which might have the effect of reducing the value of such goods for duty, unless the same has been reported to the Collector of Customs within ten days of the date of entry, and the said goods have been examined by the said Collector or by an appraiser, or other proper officer of Customs, and the proper rate or amount of reduction certified by him after such examination ; and if such Collector or proper officer reports that the goods in question cannot be identified as those named in the invoice and entry in question, then and in such case no refund of the duty or any part thereof shall in any case be allowed ; and all applications for refund of duty in such cases shall be submitted, with the evidence and all particulars, for decision of the Minister of Customs, who may then order payment on finding the evidence to be sufficient and satisfactory.

12. The whole or part of the duty of thirty per centum *ad valorem* imposed by this Act upon wines imported into Canada, may be remitted upon proclamation of Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of France and Spain, or either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada in reduction or repeal of the duties now in force in the said countries.

13. In lieu of all Excise duties—except license fees—now or heretofore imposed on spirits, there shall be imposed, levied and collected upon every gallon of the strength of proof by Sykes' hydrometer, and so in proportion for any greater or less strength of spirits, the manufacture of which has not been wholly completed, or upon which the duty has not been paid before the coming into force of this section, an excise duty of one dollar.

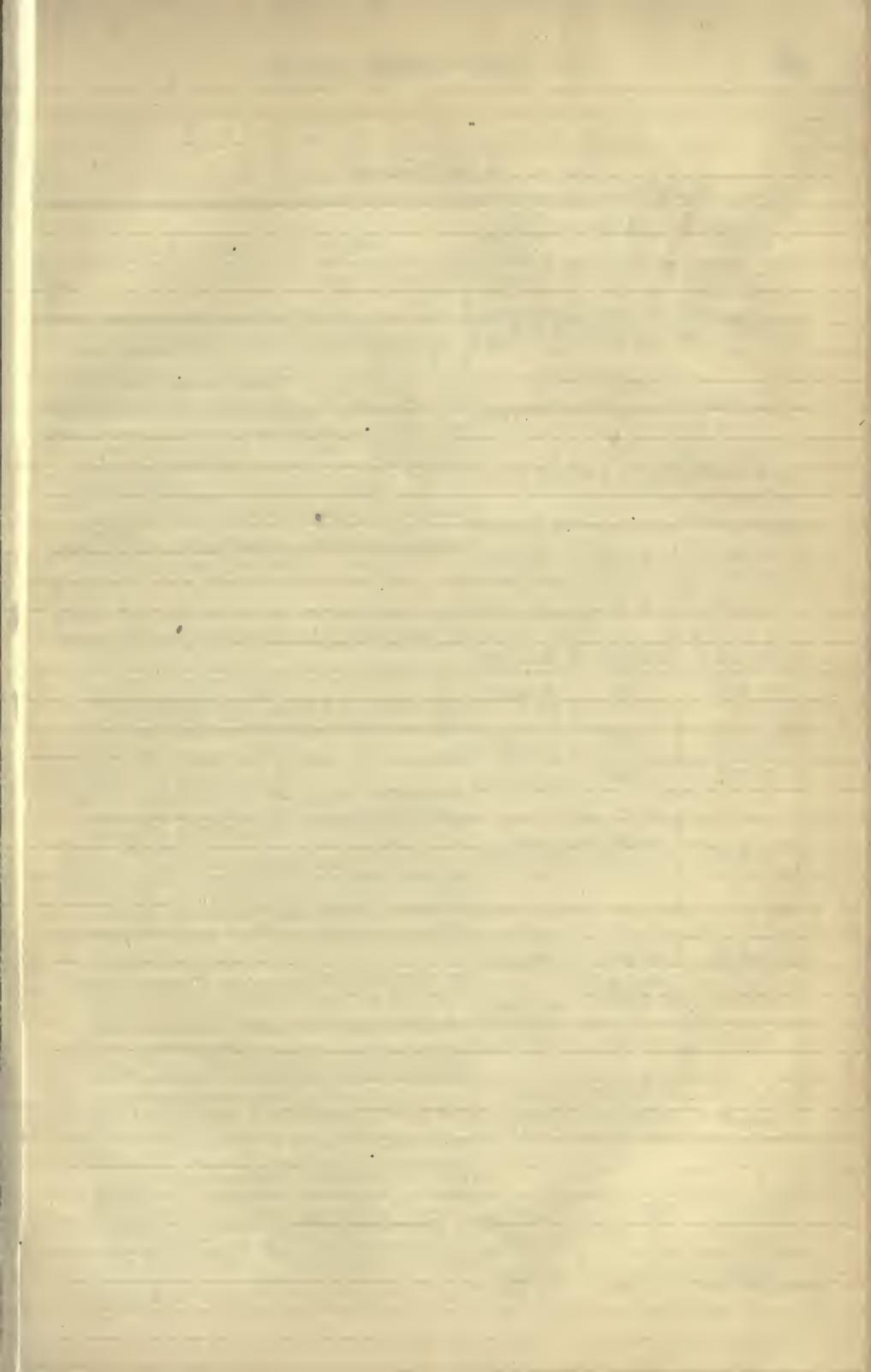
14. In lieu of all Excise duties—except license fees—now or heretofore imposed on malt, there shall be imposed, levied and collected on every pound of malt made and weighed as removed from the kiln, and upon which the duty had not been paid before the coming into force of this section, an Excise duty of one cent.

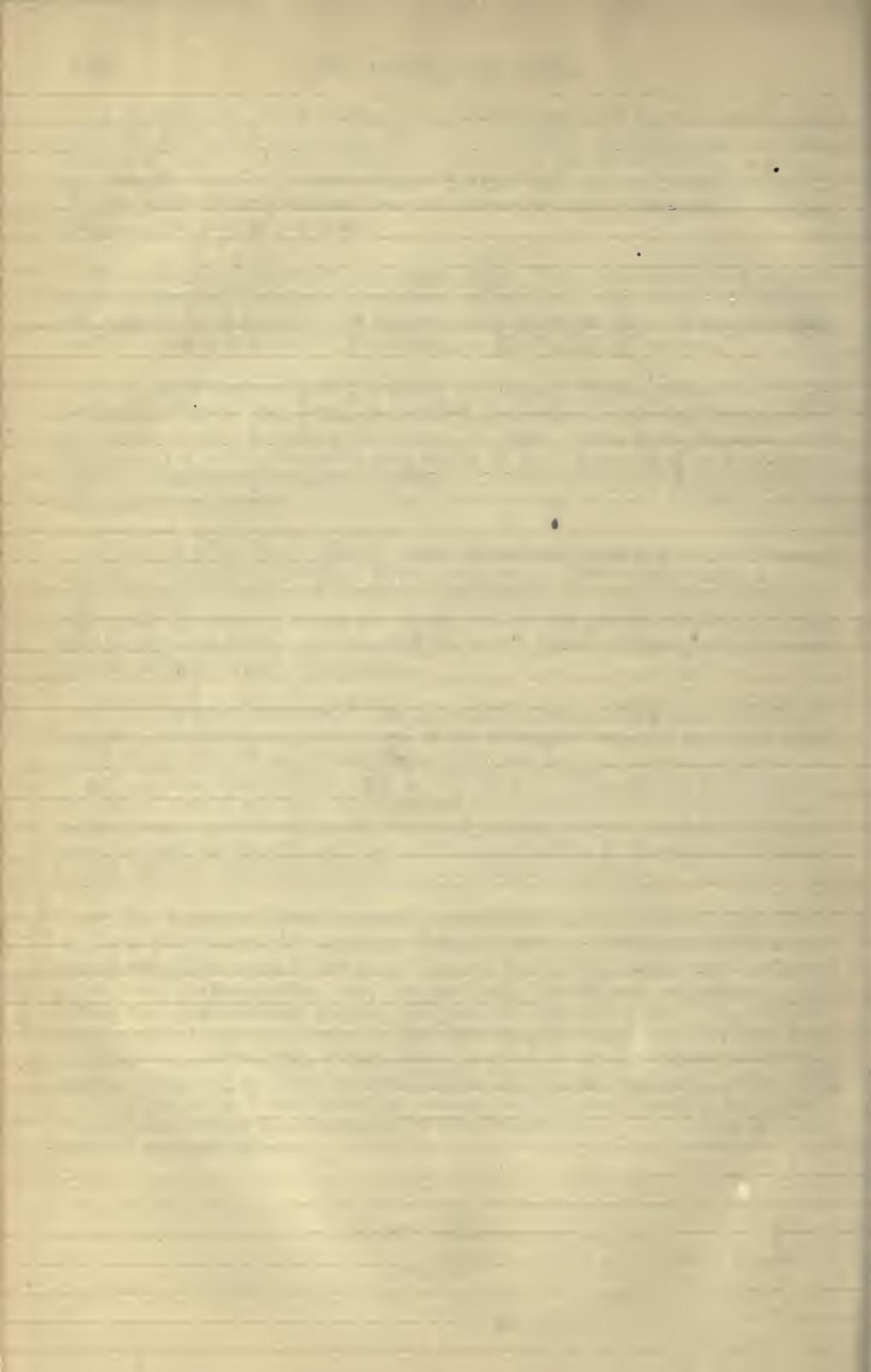
15. Upon all stocks of malt liquor held by Licensed Brewers at the time of the coming into force of this section, a drawback may be paid on the malt contained in such stock, equal to the duty paid thereon in excess of one cent. per pound, and the quantity of malt contained in such stocks of malt liquor, shall be determined under the existing departmental regulations for determining the quantity of malt contained in malt liquor.

16. In lieu of all Excise duties—except license fees—now imposed on Tobacco known as "common Canadian twist," otherwise called "tabac blanc en tortue," being the unpressed leaf rolled and twisted, and made wholly from raw tobacco the growth of Canada, and upon raw leaf the growth of Canada, there shall be imposed, levied and collected on every pound, or less quantity than a pound, an Excise duty of four cents.

17. The foregoing sections of this Act shall be held to have come into force, and the duties mentioned therein and in the schedules to this Act shall be held to have been imposed and to have been substituted for those imposed by any Acts or parts of Acts theretofore in force, on and after the fifteenth day of March, in the present year of our Lord, one thousand eight hundred and seventy-nine, and to have been payable on all goods imported or taken out of warehouse for consumption upon or after the said day, or becoming subject to the duties of Excise on and after the same under the next preceding four sections.

18. The Acts now in force respecting the Customs and respecting Inland Revenue and Excise, and all regulations lawfully made or to be made under them respectively, shall apply to the duties imposed by this Act, except in so far only as they may be inconsistent with this Act: and all words and expressions used in this Act shall have the meaning assigned to them in the said Acts respectively: and the said Acts respecting the Customs and Inland Revenue and Excise shall continue to apply to any duties accrued under enactments hereby repealed, which may not have been paid before the day last mentioned, and to all bonds, penalties or forfeitures or proceedings relating to or resulting from such non-payment, or the non-observance of any enactment or provision of law respecting any such duties.

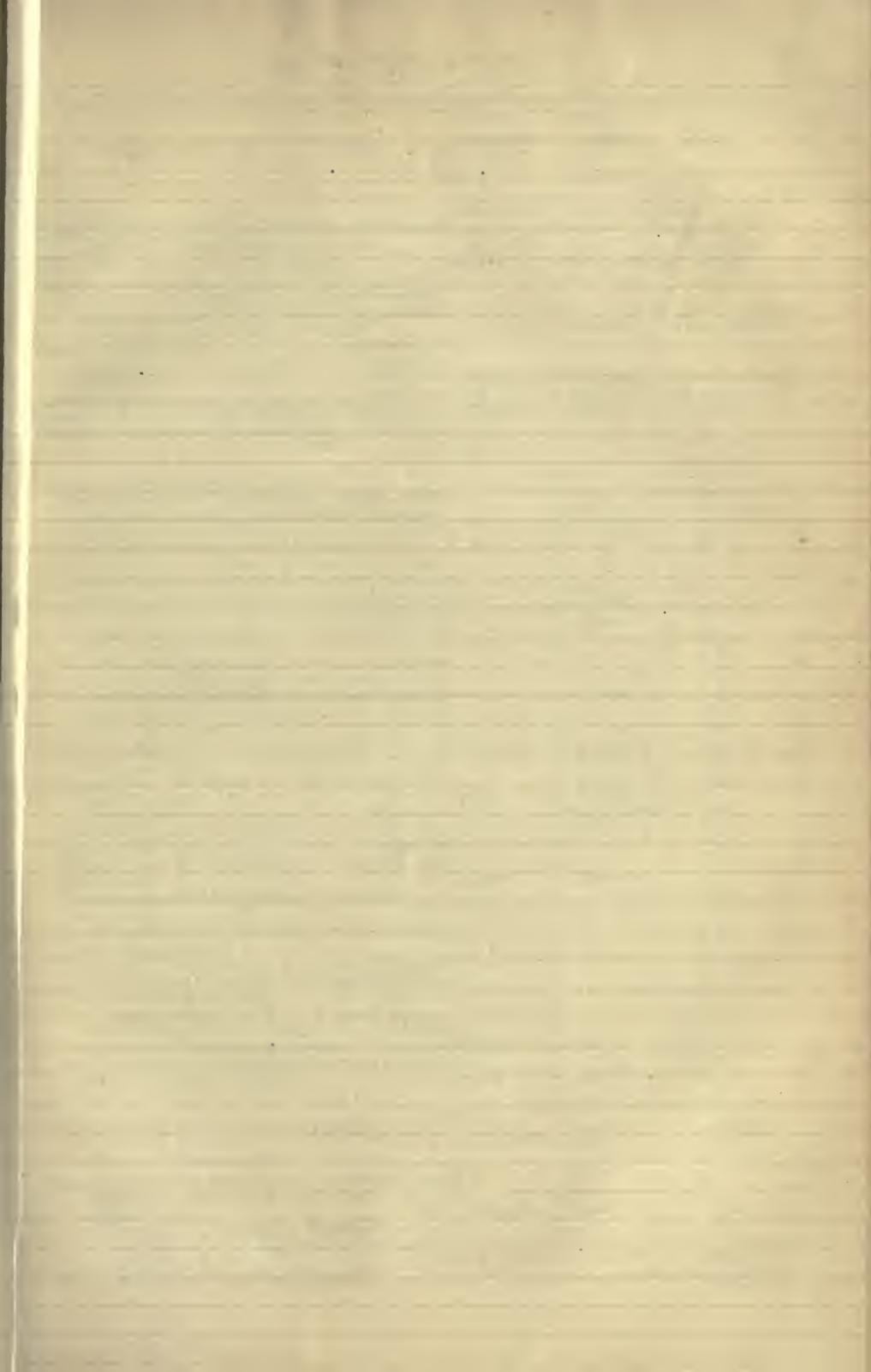




SCHEDULE A.

GOODS SUBJECT TO DUTIES.	Old Canadian Duty.	New Canadian Duty.	American Duty.
Acid, Sulphuric, half a cent per pound.....	$\frac{1}{2}$ c. p. lb.	$\frac{1}{2}$ c. p. lb.	Free.
Acetic, twelve cents per Imperial gallon.....	12 c. p. I. g.	12 c. p. I. g.	5 c. to 30 c. p. lb.
Muriatic and Nitric, twenty per cent <i>ad valorem</i>	Free.	20 p. ct.	Free.
But Carboys containing acids shall be subject to the same duty as if empty.			
Agricultural Implements, not otherwise herein provided for, twenty-five per cent. <i>ad valorem</i>	17 $\frac{1}{2}$ p. ct.	25 p. ct.	35 p. ct.
Ale, beer and porter, when imported in bottles (six quart or twelve pint bottles to be held to contain one Imperial gallon), eighteen cents per Imperial gallon.....	18 c. p. I. g.	18 c. p. I. g.	35 c. p. w. g.
Ale, beer and porter, when imported in casks, or otherwise than in bottles, ten cents per Imperial gallon.....	12 c. p. I. g.	10 c. p. I. g.	20 c. p. w. g.
Animals, living, of all kinds not elsewhere specified, twenty per cent. <i>ad valorem</i>	10 p. ct.	20 p. ct.	20 p. ct.
Artificial Flowers, thirty per cent. <i>ad valorem</i>	17 $\frac{1}{2}$ p. ct.	30 p. ct.	50 to 60 p. et.
Babbit metal, ten per cent. <i>ad valorem</i>	17 $\frac{1}{2}$ p. ct.	10 p. ct.	20 p. ct.
Billiard tables, without pockets, four feet six inches by nine feet, a specific duty of twenty-two dollars and fifty cents each	17 $\frac{1}{2}$ p. ct.	\$22.50	35 p. ct.
On those of five feet by ten feet, a specific duty of twenty-five dollars each	17 $\frac{1}{2}$ p. ct.	\$25	35 p. ct.
On billiard tables with pockets, five feet six inches by eleven feet, a specific duty of thirty-five dollars each	17 $\frac{1}{2}$ p. ct.	\$35	35 p. ct.
And on those of six feet by twelve feet, a specific duty of forty dollars each.....	17 $\frac{1}{2}$ p. ct.	\$40	35 p. ct.
And in addition thereto ten per cent. <i>ad valorem</i> ; each table to include twelve cues, and one set of four balls, with markers, cloths, and cases, but no pool balls.....	17 $\frac{1}{2}$ p. ct.	& 10 p. ct.	.....
Blacking, shoe, twenty-five per cent. <i>ad valorem</i>	17 $\frac{1}{2}$ p. ct.	25 p. ct.	30 p. ct.
Books, printed, periodicals and pamphlets, bound or in sheets, not being foreign reprints of British copyright works, nor blank account books, nor copy-books, nor books to be written or drawn upon, nor Bibles, prayer-books, psalm and hymn books, six cents per pound	5 p. ct.	6 c. p. lb.	25 p. ct.
British copyright works, reprints of, six cents per pound, and in addition thereto twelve and a-half per cent. <i>ad valorem</i>	12 $\frac{1}{2}$ p. ct.	6 c. p. lb. & 12 $\frac{1}{2}$ p. ct.	25 p. ct.
Bibles, prayer-books, psalm and hymn-books, five per cent. <i>ad valorem</i>	5 p. ct.	5 p. ct.	25 p. ct.
Books, periodicals and pamphlets imported through the Post-Office, for every two ounces in weight or fraction thereof, one cent	5 p. ct.	1 c. for 2 oz.	25 p. ct.
Blank books, bound or in sheets, twenty five per cent. <i>ad valorem</i>	17 $\frac{1}{2}$ p. ct.	25 p. ct.	25 p. ct.
Printed, lithographed, or copper, or steel plate bill-heads, cheques, receipts, drafts, posters, cards, commercial blank forms, labels of every description, advertising pictures, or pictorial show-cards or bills, thirty per cent. <i>ad valorem</i>	17 $\frac{1}{2}$ p. ct.	30 p. ct.	35 p. ct.
Advertising pamphlets, one dollar per hundred.....	Free.	\$1 p. 100.	25 p. ct.
Maps and charts, twenty per cent. <i>ad valorem</i>	17 $\frac{1}{2}$ p. ct.	20 p. ct.	25 p. ct.
Printed music, bound or in sheets, six cents per pound.....	17 $\frac{1}{2}$ p. ct.	6 c. p. lb.	25 p. ct.
Playing-cards, thirty per cent. <i>ad valorem</i>	25 p. ct.	30 p. ct.	25c. to 30c. p. pack

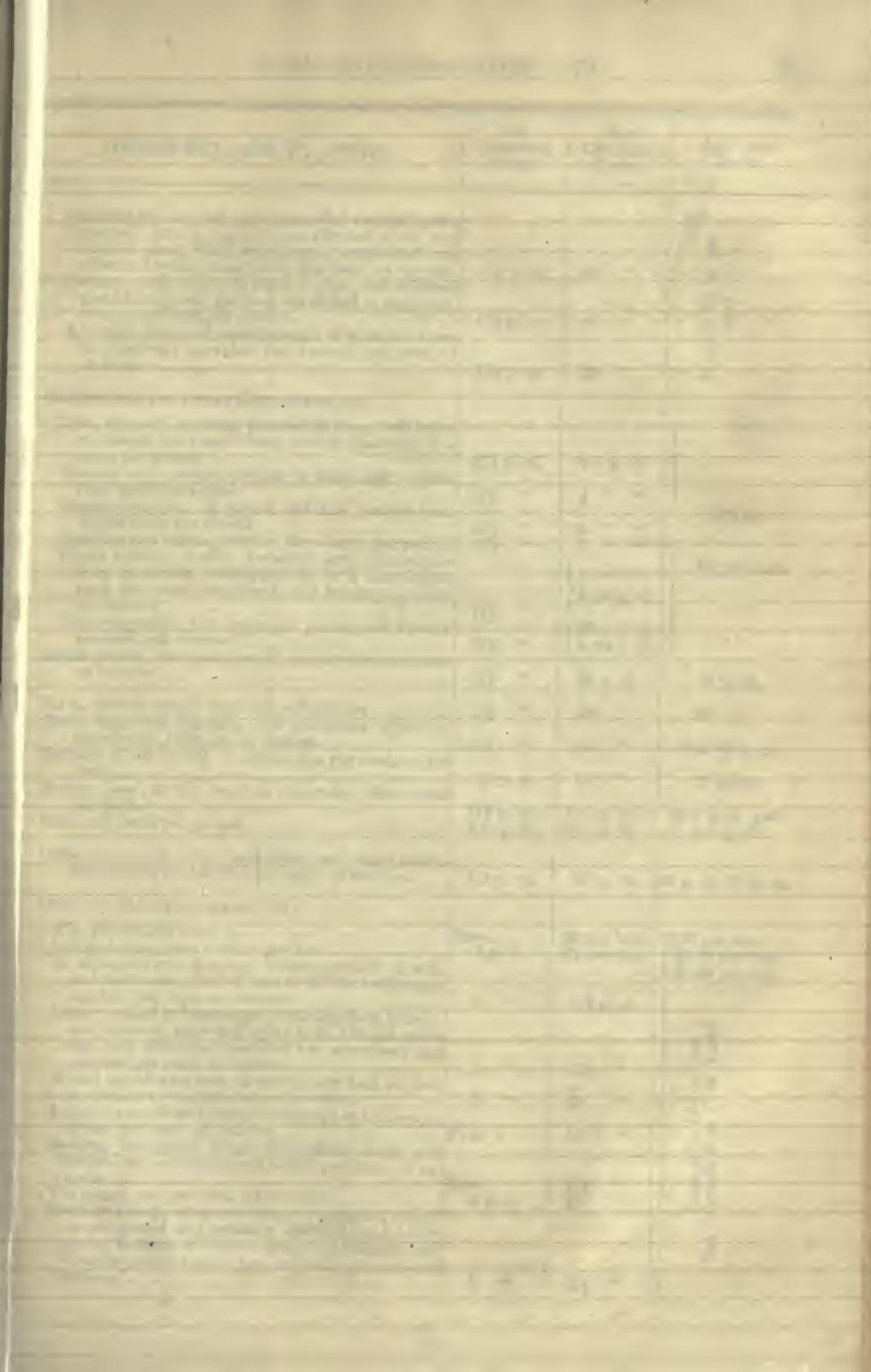
GOODS SUBJECT TO DUTIES.	Old Canadian Duty.	New Canadian Duty.	American Duty.
Bookbinders' tools and implements, including ruling machines and binders' cloth, fifteen per cent. <i>ad valorem</i>	Free.	15 p. ct.	35 p. ct.
Brass, old and scrap; in bars, bolts and sheets, in wire, round or flat; seamless drawn tubing and plain and fancy tubing, ten per cent. <i>ad valorem</i> .	Free.	10 p. ct.	15 to 35 p. ct.
Manufactures of brass, not elsewhere specified, thirty per cent. <i>ad valorem</i>	17½ p. ct.	30 p. ct.	35 p. ct.
BREADSTUFFS, VIZ:—			
Barley, fifteen cents per bushel	Free.	15 c. p. bush.	15 c. p. bush.
Buckwheat, ten cents per bushel	Free.	10 " "	10 p. ct.
Indian corn, seven and a-half cents per bushel	Free.	7½ " "	10 c. p. bush.
Oats, ten cents per bushel	Free.	10 " "	10 c. "
Rice, one cent per pound	1 c. p. lb.	1 c. p. lb.	2 c. to 2½ c. p. lb.
Rye, ten cents per bushel	Free.	10 c. p. bush.	15 c. p. bush.
Wheat, fifteen cents per bushel	Free.	15 " "	20 c. "
Peas, ten cents per bushel	Free.	10 " "	10 p. ct.
Beans, fifteen cents per bushel	Free.	15 " "	10 "
Buckwheat meal or flour, one-fourth of one cent per pound	Free.	½ c. p. lb.	20 "
Cornmeal, forty cents per barrel	Free.	40 c. p. brl.	10 "
Oatmeal, one-half cent per pound	Free.	½ c. p. lb.	½ c. p. lb.
Rye flour, fifty cents per barrel	Free.	50 c. p. brl.	10 p. ct.
Wheat flour, fifty cents per barrel	Free.	50 " "	20 "
Rice and sago flour, two cents per pound	17½ p. ct.	2 c. p. lb.	20 "
Brick, for building, twenty per cent. <i>ad valorem</i>	17½ p. ct.	20 p. ct.	20 "
Brooms and brushes, twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	25 p. ct.	35 to 40 p. ct.
Butter, four cents per pound	4 c. p. lb.	4 c. p. lb.	4 c. p. lb.
Buttons of all kinds, twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	25 p. ct.	30 to 60 p. ct.
Candles, tallow, two cents per pound	17½ p. ct.	2 c. p. lb.	
Candles, paraffine wax, five cents per pound	17½ p. ct.	5 c. p. lb.	{ 2½ c. to 8 c. p. lb.
All other candles, including sperm, twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	25 p. ct.	
Carriages, waggons, railway cars and carriages, sleighs, wheelbarrows, and other like articles, thirty per cent. <i>ad valorem</i>	17½ p. ct.	30 p. ct.	35 p. ct.
Cement, raw, or in stone from the quarry, one dollar per ton of thirteen cubic feet (<i>see stone</i>)	Free.	\$1 p. ton.	
Cement, burnt and unground, seven and a-half cents per one hundred pounds	Free.	17½ c. p. 100 lbs.	
Cement, hydraulic, or water lime, ground, including barrels, forty cents per barrel	17½ p. ct.	40 c. p. brl.	20 p. ct.
Cement in bulk or in bags, nine cents per bushel	17½ p. ct.	9 c. p. bush.	
Cement, Portland or Roman, twenty per cent. <i>ad valorem</i>	17½ p. ct.	20 p. ct.	20 p. ct.
Cheese, three cents per pound	3 c. p. lb.	3 c. p. lb.	4 c. p. lb.
Chicory, raw or green, three cents per pound	3 c. p. lb.	3 c. "	1 c.
Chicory, or other root or vegetable used as a substitute for coffee, kiln dried, roasted or ground, four cents per pound	4 c. p. lb.	4 c. "	5 c. "
China and porcelain ware, twenty per cent. <i>ad valorem</i>	17½ p. ct.	20 p. ct.	40 to 50 p. ct.
Clocks, and parts thereof, thirty-five per cent. <i>ad valorem</i>	17½ p. ct.	35 "	35 p. ct.
Coal, anthracite and bituminous, fifty cents per ton of two thousand pounds	Free.	50 c. p. ton.	75 c. p. ton.
Coal tar and coal pitch, ten per cent. <i>ad valorem</i>	Free.	10 p. ct.	20 p. ct.
Cocoa-nuts, one dollar per one hundred	17½ p. ct.	\$1 p. 100.	2 c. p. lb.
Cocoa paste and chocolate, not sweetened, twenty per cent. <i>ad valorem</i>	17½ p. ct.	20 p. ct.	2 c. "
Cocoa paste and other preparations of cocoa containing sugar, one cent per pound and twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	1 c. p. lb. & 25 p. ct.	20 p. ct.



GOODS SUBJECT TO DUTIES.	Old Canadian Duty.	New Canadian Duty.	American Duty.
Coffee, green, two cents per pound	2 c. p. lb.	2 c. p. lb.	Free.
Coffee, roasted or ground, and all imitations of and substituted for, three cents per pound	3 c. p. lb.	3 c. " "	3 c. p. lb.
Coke, fifty cents per ton of 2,000 pounds	Free.	50 c. p. ton.	25 p. ct.
Copper, old and scrap, in pigs, bars, rods, bolts, ingots, sheets and sheathing not planished or coated; copper wire, round or flat; and copper seamless drawn tubing, ten per cent. <i>ad valorem</i>	17½ p. ct.	10 p. ct.	4 c. to 5 c. p. lb. & some 35 p. ct.
Copper rivets and burrs, and all manufactures of copper not elsewhere specified, thirty per cent. <i>ad valorem</i>	17½ p. ct.	30 p. ct.	30 to 45 p. ct.
Cordage for ships' purposes, ten per cent. <i>ad valorem</i>	5 " "	10 "	2½ c. to 3½ c.
Cordage, all other, twenty per cent. <i>ad valorem</i>	17½ "	20 "	5 p. lb.
Corks, and other manufactures of cork-wood or cork-bark, twenty per cent. <i>ad valorem</i>	17½ "	20 "	30 p. ct.
COTTON, MANUFACTURES OF, VIZ.:—			
Grey or unbleached and bleached cottons, sheetings, drills, ducks, cotton or canton-flannels, not stained, painted or printed, one cent per square yard, and fifteen per cent. <i>ad valorem</i>	17½ "	1 c. p. s. y. and 15 p. ct.	
All cotton jeans, denims, drillings, bedtickings, ginghams, plaids, cotton or canton-flannels, ducks and drills, dyed or coloured; checked and striped shirtings, cottonades, pantaloons, stuffs, and goods of like description, two cents per square yard and fifteen per cent. <i>ad valorem</i>	17½ "	2 c. p. s. y. and 15 p. ct.	
All cotton wadding, batting, batts and warps, carpet-warps, knitting yarn, hosiery yarn and other cotton yarns under number forty, not bleached, dyed or coloured, two cents per pound and fifteen per cent. <i>ad valorem</i>	17½ "	2 c. p. lb. and 15 p. ct.	
All if bleached, dyed or coloured, three cents per pound and fifteen per cent. <i>ad valorem</i>	17½ "	3 c. p. lb. & 15 p. ct.	
Cotton warp, on beams, one cent per yard and fifteen per cent. <i>ad valorem</i>	17½ "	1 c. p. yd. & 15 p. ct.	
Cotton seamless bags, two cents per pound and fifteen per cent. <i>ad valorem</i>	17½ "	2 c. p. lb. & 15 p. ct.	
Cotton shirts and drawers, woven or made on frames, and all cotton hosiery, thirty per cent. <i>ad valorem</i>	17½ "	30 p. ct.	
Cotton sewing-thread, on spools, twenty per cent. <i>ad valorem</i>	17½ "	20 "	
Cotton sewing-thread, in hanks, twelve and a-half per cent. <i>ad valorem</i>	17½ "	12½ "	
Cotton duck, or canvas of hemp or flax, and sail twine, when to be used for boats' and ships' sails, five per cent. <i>ad valorem</i>	17½ "	5 "	
All clothing made of cotton, or of which cotton is the component part of chief value, including corsets, thirty per cent. <i>ad valorem</i>	17½ "	30 "	
All manufactures of cotton not elsewhere specified, twenty per cent. <i>ad valorem</i>	17½ "	20 "	
Drain-tile, and drain-pipes and sewer-pipes, glazed or unglazed, twenty per cent. <i>ad valorem</i>	Free. 17½ p. ct.	20 "	20 p. ct.
Earthenware and stoneware, brown or coloured, and Rockingham ware, twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	25 "	25 p. ct.
Earthenware, white, granite or ironstone ware, and "C. C." or cream coloured ware, thirty per cent. <i>ad valorem</i>	17½ "	30 "	40 p. ct.
Electro plated ware. (See Plated ware).			

Cotton manufactures, various classes, duties ranging from 35 to 70 per cent.
See Schedule A, U. S. Tariff, for details.

GOODS SUBJECT TO DUTIES.	Old Canadian Duty.	New Canadian Duty.	American Duty.
Essences, viz.:—of apple, pear, pine apple, raspberry, strawberry, and other fruits and vanilla, one dollar and ninety cents per Imperial gallon, and twenty per cent. <i>ad valorem</i>	\$1.80 p. I. g.	\$1.90 p. Imp. gal. & 20 p. ct.	Some 50 p. ct.; some \$2.50 p. lb.
Essential oils for manufacturing purposes, twenty per cent. <i>ad valorem</i>	17½ p. ct.	20 p. ct.	50 p. ct.
Excelsior for upholsterers' use, twenty per cent. <i>ad valorem</i>	17½ "	20 "	35 p. ct.
Feathers, ostrich and vulture, undressed, fifteen per cent. <i>ad valorem</i> ; and dressed, twenty-five per cent. <i>ad valorem</i>	17½ "	{ 15 " 25 "	{ 25 to 50 p. ct.
Fire-brick or tiles, for lining stoves and furnaces, twenty per cent. <i>ad valorem</i>	Free.	20 p. ct.	20 p. ct.
Fish, fresh, salted or smoked, except fish free of duty as provided by the Treaty of Washington, one cent per pound		1 c. p. lb.	See schedule F.
Flax fibre, scutched, one cent per pound	17½ p. ct.	1 "	\$20 per ton.
Hackled, two cents per pound	17½ p. ct.	2 "	\$40 "
Flax, tow of, scutched or green, one-half per cent. per pound	Free.	½ "	\$10 "
Flax seed, ten cents per bushel	Free.	10 c. p. bush. 2 c. p. lb.	20 c. p. bush. 10 p. ct.
Fruit, dried, viz.: apples, two cents per pound			
Currants, dates, figs, plums, prunes, raisins, and all other not elsewhere specified, twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	25 p. ct.	10 p. ct.
FRUIT, GREEN, VIZ.:			
Apples, forty cents per barrel		40 c. p. brl.	10 p. et.
Blackberries, gooseberries, raspberries, and strawberries, two cents per quart		2 c. p. qt.	10 "
Cherries and currants, one cent per quart		1 "	10 "
Cranberries, plums and quinces, thirty cents per bushel	10 p. et.	30 " bush. 1 " lb.	10 "
Grapes, one cent per pound		40 " bush.	20 "
Peaches, forty cents per bushel		20 p. ct.	10 "
Oranges and lemons, twenty per cent. <i>ad valorem</i>			20 "
Fruits in air-tight cans, including cans, three cents per pound if sweetened, and two cents per pound if not sweetened	17½ p. ct.	{ 3 c. p. lb. & 2c. p. lb.	{ 35 p. ct. and 25 p. et.
Fruits, preserved in brandy, or other spirits, one dollar and ninety cents per Imperial gallon	\$1.80 p. I. g.	\$1.90 p. I. g.	35 p. ct.
FURS, VIZ.:			
Fur skins, dressed, fifteen per cent. <i>ad valorem</i>	17½ p. ct.	15 p. ct.	20 "
Caps, hats, muffs, tippets, capes, coats, cloaks and other manufactures of furs, twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	25 "	35 "
Furniture, house, cabinet or office, finished or in parts, including hair and spring mattresses, show cases, caskets and coffins of any material, thirty-five per cent. <i>ad valorem</i>	17½ p. ct.	35 "	35 "
Gas, coal-oil or kerosene fixtures, or parts thereof, thirty per cent. <i>ad valorem</i>	17½ p. ct.	30 "	35 "
GLASS AND MANUFACTURE OF, VIZ.:			
Carboys and demijohns, pressed bottles, flasks and phials of every description; telegraph and lightning-rod insulators; and fruit jars and glass balls, thirty per cent. <i>ad valorem</i>	17½ p. ct.	30 "	
Lamp and glass-light shades, lamps and lamp chimneys, globes for lanterns, lamps and gas lights, thirty per cent. <i>ad valorem</i>	17½ p. ct.	30 "	From 35 to 50 per cent.



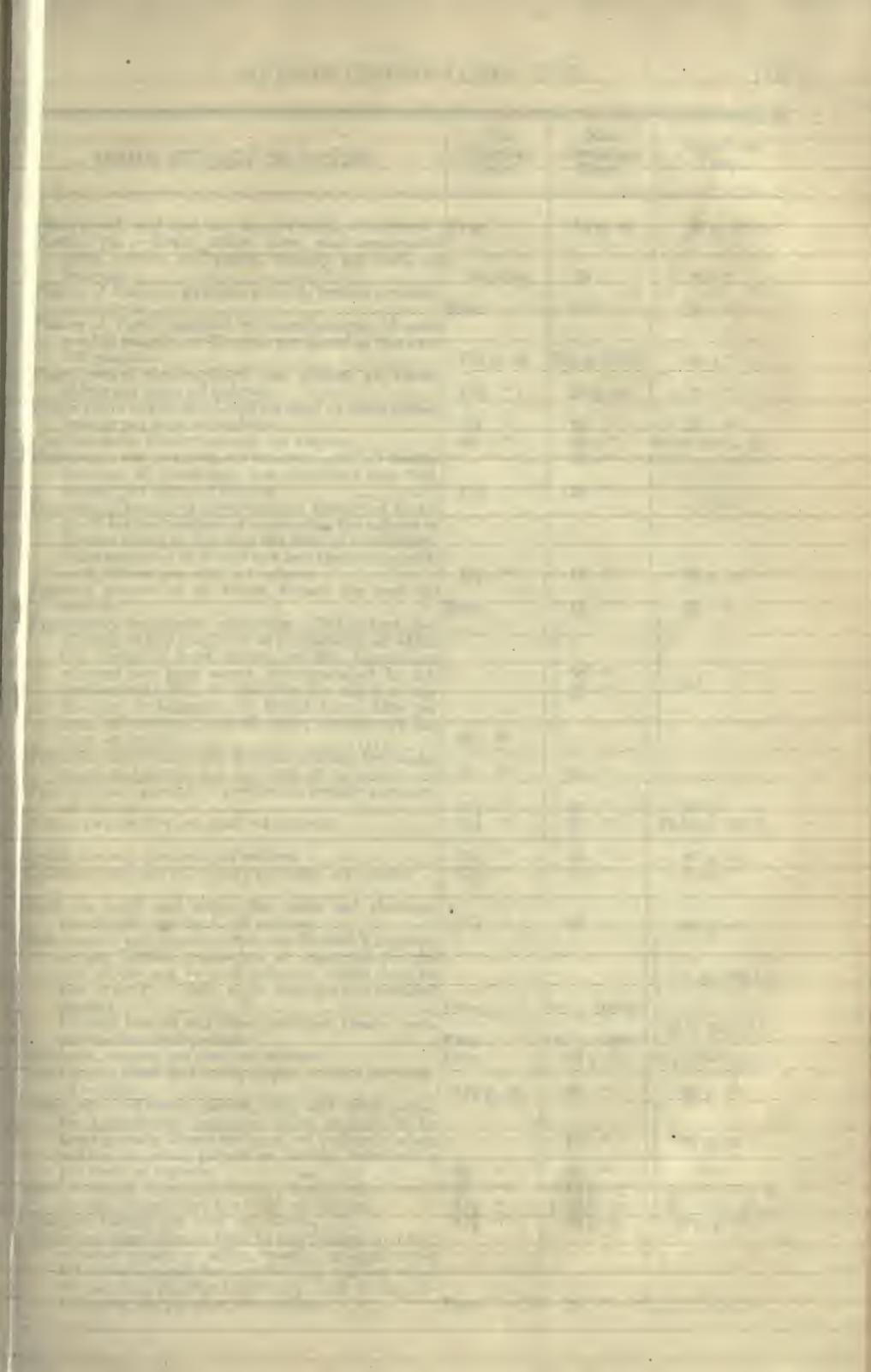
GOODS SUBJECT TO DUTIES.	Old Canadian Duty.	New Canadian Duty.	American Duty.
Iron and steel wire, galvanized or not, fifteen per cent. <i>ad valorem</i>	5 p. ct.	15 per ct.	
Stoves and other castings, not elsewhere specified, twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	25 per ct.	
Gas, water and soil pipes of cast iron, twenty-five per cent. <i>ad valorem</i>	17½ " "	25 per ct.	
Car-wheels and axles, twenty-five per cent. <i>ad valorem</i>	17½ p. c.	25 per ct.	
10 p. ct.			
Rolled beams, channels and angle and T iron, fifteen per cent. <i>ad valorem</i>	5 p. ct	15 per ct.	
Iron bridges and structural iron work, malleable iron castings and iron safes, and doors for safes and vaults, twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	25 per ct.	
Mill-irons and mill-cranks, and wrought forgings, for mill and locomotives, or parts thereof weighing 25 pounds or more, twenty per cent. <i>ad valorem</i>	17½ p. ct.	20 per ct.	
Locomotive engines and stationary, fire or other steam engines and boilers, and other machinery composed wholly or in part of iron, twenty-five per cent. <i>ad valorem</i>	17½ " "	25 " "	
Locomotive tires of steel or Bessemer steel in the rough, ten per cent. <i>ad valorem</i>	10 " "	10 " "	
Drawn boiler tubing, ten per cent. <i>ad valorem</i>	17½ " "	10 " "	
Bedsteads and other iron furniture and ornamental iron work and wire work, twenty-five per cent. <i>ad valorem</i>	17½ " "	25 " "	
Skates and locks of all kinds, thirty per cent. <i>ad valorem</i>	17½ " "	30 " "	
Tinned, glazed or enamelled hollow-ware of cast or wrought iron, twenty-five per cent. <i>ad valorem</i>	17½ " "	25 " "	
Hardware, viz.: builders', cabinet makers', upholsterers', carriage makers', saddlers', and undertakers', including coffin trimmings of metal, thirty per cent. <i>ad valorem</i>	17½ " "	30 " "	
Bolts, washers and rivets, thirty per cent. <i>ad valorem</i>	17½ " "	30 " "	
Tacks, brads and springs, Hungarian and clout nails, thirty per cent. <i>ad valorem</i>	17½ " "	30 " "	
Horse-shoes and horse-shoe nails, thirty per cent. <i>ad valorem</i>	17½ " "	30 " "	
Iron wire nails, called "Pointes de Paris," thirty per cent. <i>ad valorem</i>	17½ " "	30 " "	
Iron and steel screws, commonly called "wood screws," thirty-five per cent. <i>ad valorem</i>	17½ " "	35 " "	
Scales, balances and weighing beams, thirty per cent. <i>ad valorem</i>	17½ " "	30 " "	
Chain cables over half an inch in diameter, whether shackled or swivelled, or not, five per cent. <i>ad valorem</i>	17½ " "	30 " "	
Nails and spikes, cut, half-a-cent per pound and ten per cent. <i>ad valorem</i>	17½ " "	5 per ct. ½ c. p. lb. & 10 per ct.	
Nails and spikes, wrought and pressed, whether galvanized or not, three-fourths of a cent per pound and ten per cent. <i>ad valorem</i>	17½ " "	¾ c. p. lb. & 10 per ct.	
Composition nails and spikes and sheeting nails, twenty per cent. <i>ad valorem</i>	10 p. c. Free.	20 per ct. 1 c. p. lb. & 10 p. c.	
Nuts, one cent per pound and ten per cent. <i>ad valorem</i>	17½ p. ct.		
Sewing machines, whole, or heads or parts of heads of sewing machines, two dollars each, and in addition thereto, twenty per cent. <i>ad valorem</i>	17½ " "	20 per ct. \$2.00 and 25 p. ct.	45 p. ct.
Ink for writing, twenty-five per cent. <i>ad valorem</i>	17½ " "	25 p. ct.	35 "
Jewellery and manufactures of gold and silver, and watches, twenty per cent. <i>ad valorem</i>	17½ " "	20 per ct.	25 "

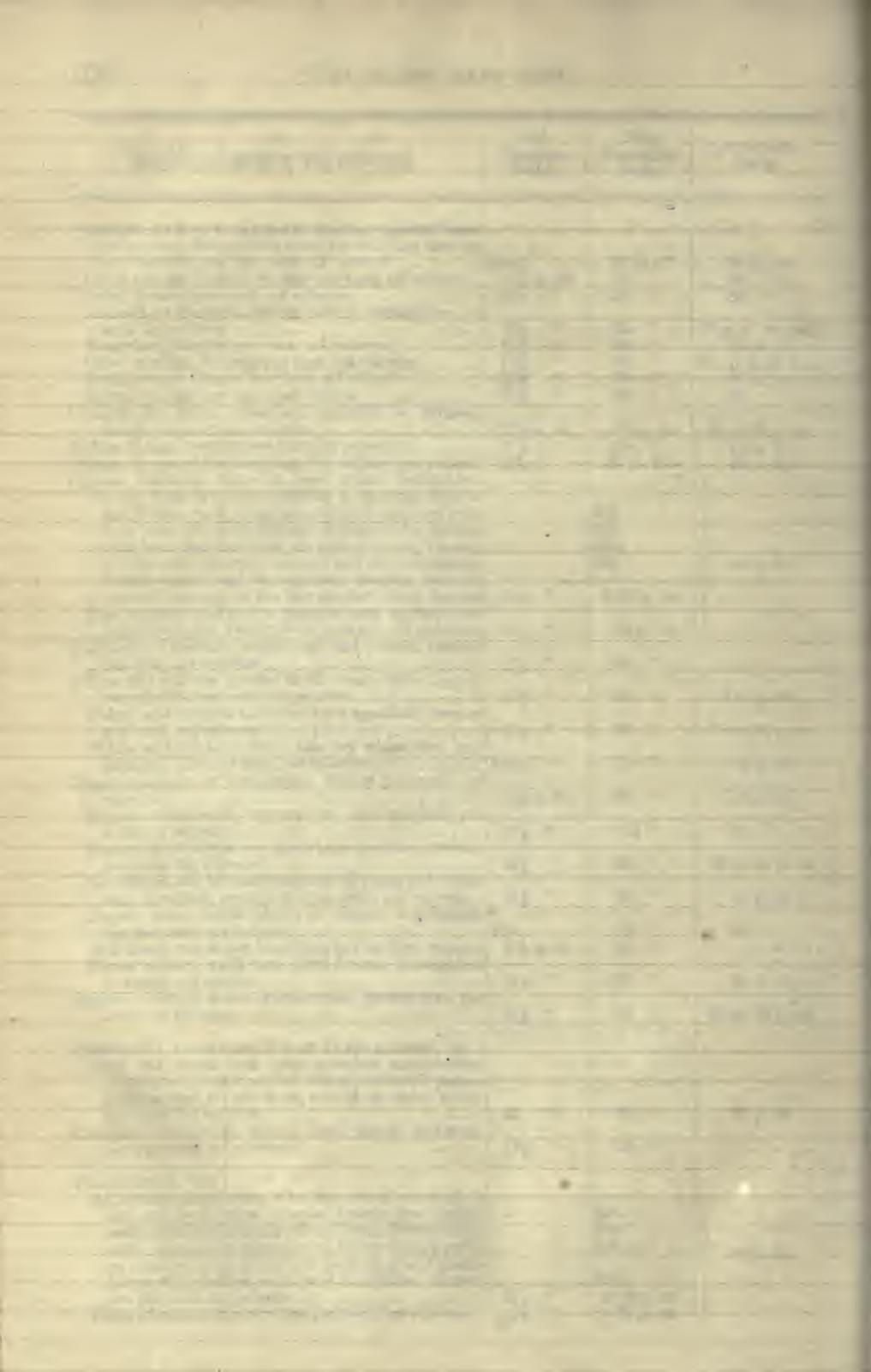
From 30 to 70 per cent.
See Schedule E in U. S. Tariff.

free

GOODS SUBJECT TO DUTIES.	Old Canadian Duty.	New Canadian Duty.	American Duty.
Butte, manufactures of, twenty per cent. <i>ad valorem</i>	17½ p. ct.	20 per ct.	30 p. ct.
Lard, tried or rendered, two cents per pound	1 c. p. lb.	2 c. p. lb.	2 c. p. lb.
Lard, untried, one and a-half cents per pound	1 c. p. lb.	½ " " "	2 c. p. lb.
Lead, old and scrap, and in pigs, bars, blocks, and sheets, ten per cent. <i>ad valorem</i>	Free.	10 per ct.	35 to 45 p. ct.
Lead pipe and lead shot, and all manufactures of lead not otherwise specified, twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	25 per ct.	
Leather board, three cents per pound	10 " "	3 c. p. lb.	35 p. ct.
Boots and shoe counters made from leather board, half-a-cent per pair	10 " "	½ c. p. pr.	35 p. ct.
Leather, sole, tanned but rough or undressed, ten per cent. <i>ad valorem</i>	10 " "	10 p. ct.	15 p. ct.
Morocco skins, tanned, but rough or undressed, ten per cent. <i>ad valorem</i>	10 " "	10 " "	10 "
Sole leather and belting leather, tanned, but not waxed; and all upper leather, the French kid, fifteen per cent. <i>ad valorem</i>	10 " "	15 " "	15 to 20 "
Leather as above, dressed and waxed, twenty per cent. <i>ad valorem</i>	10 " "	20 " "	25 "
Japanned, patent or enamelled leather, twenty per cent. <i>ad valorem</i>	10 " "	20 " "	35 "
All other leathers and skins tanned, not elsewhere specified, twenty per cent. <i>ad valorem</i>	10 " "	20 " "	25 "
Boots and shoes and other manufactures of leather, including gloves and mitts, and leather belting, twenty-five per cent. <i>ad valorem</i>	17½ " "	25 " "	35 "
Lithographic stones, not engraved, twenty per cent. <i>ad valorem</i>	Free.	20 " "	Free.
Malt, two cents per pound	2 c. p. lb.	2 c. p. lb.	20 p. c.
Machine card clothing, twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	25 p. ct.	35 "
Marble, in blocks from the quarry, in rough, or sawn on two sides only and not specially shaped, containing fifteen cubit feet or over, ten per cent. <i>ad valorem</i>	Free.	10 " "	35 to 125 p. ct.
Marble slabs, sawn on not more than two sides, fifteen per cent. <i>ad valorem</i>	Free.	15 " "	See U. S. Tariff.
Marble blocks and slabs, sawn on more than two sides, twenty per cent. <i>ad valorem</i>	17½ p. ct.	20 " "	
Finished marble, and all manufactures of marble not elsewhere specified, twenty-five per cent. <i>ad valorem</i>	17½ " "	25 " "	
Meats, fresh or salted, on actual weight as received in Canada, except shoulders, sides, bacon and hams, one cent per pound	1 c. p. lb.	1 c. p. lb.	1 c. p. lb.
Shoulders, sides, bacon and hams, fresh, salted, dried or smoked, two cents per pound	1 " " "	2 c. " "	2 c. "
All other dried or smoked meats, or meats preserved in any other way than salted or pickled, not otherwise specified, two cents per pound	1 " " "	2 c. " "	35 p. ct.
Mustard seed, unground, fifteen per cent. <i>ad valorem</i>	10 p. ct.	15 p. ct.	10 "
Mustard, ground, twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	25 " "	10 c. p. lb. and 12 c. p. lb.
Nuts of all kinds, except cocoa-nuts, twenty per cent. <i>ad valorem</i>	17½ " "	20 " "	2 c. p. lb.
Ochres, dry, ground or unground, washed or unwashed, not calcined, ten per cent. <i>ad valorem</i>	Free.	10 " "	about 25 p. ct.
Oils, coal and kerosene, distilled, purified or refined; naphtha, benzole and petroleum; products of petroleum, coal, shale and lignite, not elsewhere specified, seven cents and one-fifth of a cent per gallon	71-5 c. p. I. g. 71-5 c. p. I. g.	45 c. p. w. gall.	

GOODS SUBJECT TO DUTIES.	Old Canadian Duty.	New Canadian Duty.	American Duty.
Carbolic or heavy oil used in making wooden block pavements, for treating wood for building and for railway ties, ten per cent. <i>ad valorem</i>	Free.	10 p. ct.	20 p. ct.
Cod liver, medicated, twenty per cent. <i>ad valorem</i> ..	17½ p. ct.	20 "	40 "
Lard, twenty per cent. <i>ad valorem</i>	17½ "	20 "	20 "
Linseed or flaxseed, raw or boiled, twenty-five per cent. <i>ad valorem</i>	17½ "	25 "	30 c. p. w. gall.
Neatsfoot, twenty per cent. <i>ad valorem</i>	17½ "	20 "	20 p. ct.
Olive or salad, twenty per cent. <i>ad valorem</i>	17½ "	20 "	25c. p. g. \$1 p. g.
Sesame seed, twenty per cent. <i>ad valorem</i>	17½ "	20 "	20 p. ct.
Sperm, twenty per cent. <i>ad valorem</i>	17½ "	20 "	20 "
Oilcloth for floors, stamped, painted or printed, thirty per cent. <i>ad valorem</i>	17½ p. ct.	30 p. ct.	35 to 45 p. ct.
Opium (drug), twenty per cent. <i>ad valorem</i>	17½ "	20 "	\$1 p. lb.
Opium, prepared for smoking, five dollars per pound.	17½ "	\$5 p. lb.	\$5 p. lb.
Organs, Cabinet, viz:—On reed organs having not more than two sets of reeds, a specific duty of ten dollars each; having over two and not over four sets of reeds, fifteen dollars each; having over four and not over six sets of reeds, twenty dollars each; having over six sets of reeds, thirty dollars each; and in addition thereto, ten per cent <i>ad valorem</i> on the fair market value thereof		\$10. \$15. \$20. \$30.	30 p. ct.
Pipe organs, and sets or parts of sets of reeds for cabinet organs, twenty-five per cent. <i>ad valorem</i> .	17½ "	& 10 p. ct.	
Paintings, drawings, engravings and prints, twenty per cent. <i>ad valorem</i>	17½ "	25 p. ct.	
Paints and colours, ground in oil or any other liquid, twenty-five per cent. <i>ad valorem</i>	17½ "	20 "	
Paints and colours not elsewhere specified, twenty per cent. <i>ad valorem</i>	17½ "	25 "	3 c. p. lb.
White and red lead, dry, also dry white zinc and bismuth, five per cent. <i>ad valorem</i>	17½ "	20 "	25 to 50 p. ct.
Paper-hangings or wall-paper, thirty per cent. <i>ad valorem</i>	Free.	5 "	3 c. p. lb.
Paper, calendered, twenty-two and one-half per cent. <i>ad valorem</i>	17½ p. ct.	30 "	35 p. ct.
Paper, of all kinds, not elsewhere specified, twenty per cent. <i>ad valorem</i>	17½ "	22½ "	35 "
Envelopes and all manufactures of paper not otherwise specified, twenty-five per cent. <i>ad valorem</i> ..	17½ "	20 "	20 to 35 p. ct.
Paper, union collar cloth, in sheets, not shapen, ten per cent. <i>ad valorem</i>	17½ "	25 "	35 p. ct
Mill board, not straw board, ten per cent. <i>ad valorem</i> ..	Free.	10 "	35 "
Paper collars, cuffs and shirt fronts, twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	10 "	
Pencils, lead, in wood or otherwise, twenty-five per cent. <i>ad valorem</i>	17½ "	25 "	35 p. ct.
Phosphor bronze, in blocks, bars, sheets and wire, ten per cent. <i>ad valorem</i>	17½ "	25 "	30 to 55 p. ct.
PERFUMERY, INCLUDING TOILET PREPARATIONS, VIZ.:			
Hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations used for the hair, mouth or skin, thirty per cent. <i>ad valorem</i>	25 "	30 "	50 p. ct.
Phosphor bronze, in blocks, bars, sheets and wire, ten per cent. <i>ad valorem</i>	17½ "	10 "	
PIANOFORTES, VIZ.:			
All square pianofortes, whether round-cornered or not, not over seven octaves, twenty-five dollars each; on all other square pianofortes, thirty dollars each; on upright pianofortes, thirty dollars each; on concert, semi-concert, or parlour grand pianofortes, fifty dollars each; and in addition thereto ten per cent. <i>ad valorem</i>	17½ "	\$25. \$30. \$30.	30 p. ct.
Parts of pianos, twenty-five per cent. <i>ad valorem</i> ..	17½ "	\$50. & 10 p. ct. 25 p. ct.	





GOODS SUBJECT TO DUTIES.	Old Canadian Duty.	New Canadian Duty.	American Duty.
'itch (coal), and coal tar, ten per cent. <i>ad valorem</i> ..	Free.	10 p. ct.	20 p. ct.
'lants, viz. :—Fruit, shade, lawn, and ornamental trees, shrubs and plants, twenty per cent. <i>ad valorem</i>	10 p. ct.	20 "	20 "
'laster of Paris, or gypsum, ground, twenty per cent. <i>ad valorem</i>	Free.	20 "	20 "
'laster of Paris, calcined or manufactured, 15 cents per 100 pounds, or 45 cents per barrel of not over 300 pounds	17½ p. ct.	15c. p. 100lb.	20 "
Plated ware, electro-plated and gilt of all kinds, thirty per cent. <i>ad valorem</i>	17½ "	30 p. ct.	35 "
Plates engraved on wood, and on steel or other metal, twenty per cent. <i>ad valorem</i>	17½ "	20 "	25 "
Playing cards, thirty per cent. <i>ad valorem</i>	25 "	30 "	90 to 200 p. ct.
Plumbago, ten per cent. <i>ad valorem</i> ; and all manufactures of plumbago, not elsewhere specified, twenty per cent. <i>ad valorem</i>		10 "	.....
Pomades, French, or flower odours preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each, fifteen per cent. <i>ad valorem</i>	17½ "	20 "	Free.
Printing presses of all kinds, fifteen per cent. <i>ad valorem</i>	Free.	15 "	50 p. ct.
Proprietary medicines, commonly called patent medicines, or any medicine or preparation of which the recipe is kept secret, or the ingredients whereof are kept secret, recommended by advertisement, bill, or label, for the relief of any disorder or ailment; in liquid form, fifty per cent. <i>ad valorem</i> ; and all other, twenty-five per cent. <i>ad valorem</i>		50 "	50 "
Prunella, and cotton and woollen netting, for boots, shoes, and gloves, ten per cent. <i>ad valorem</i>	10 "	10 "	.....
Pumice stone, ground or powdered, twenty per cent. <i>ad valorem</i>	17½ "	20 "	20 "
Putty, twenty-five per cent. <i>ad valorem</i>	17½ "	25 "	\$1.50 p. 100 lb.
Quills, twenty per cent. <i>ad valorem</i>	17½ "	20 "	20 p. ct.
Quinine, sulphate of, twenty per cent. <i>ad valorem</i>	17½ "	20 "	Free.
Sails for boats and ships, also tents and awnings, twenty-five per cent. <i>ad valorem</i>	17½ "	25 "	30 p. ct.
Salt (except salt imported from the United Kingdom, or any British possession, or imported for the use of the sea or gulf fisheries, which shall be free of duty), in bulk, eight cents per one hundred pounds	Free.	8c. p. 100 lb.	8 c. p. 100 lb.
In bags, barrels and other packages, twelve cents per one hundred pounds	Free.	12c. p. 100lb.	12 c. p. 100 lb.
Saltpetre, twenty per cent. <i>ad valorem</i>	Free.	20 p. ct.	1c. p. lb—2c. p. lb.
Sand paper, glass and emery paper, twenty per cent. <i>ad valorem</i>	17½ p. ct.	20 "	20 p. ct.
Seeds, viz. :—Flower, garden, field, and other seeds, for agricultural purposes, when in bulk or in large parcels, fifteen per cent. <i>ad valorem</i> ; when put up in small papers or parcels, twenty-five per cent. <i>ad valorem</i>		15 "	20 p. ct.
Seed, mustard, unground, fifteen per cent. <i>ad valorem</i> ; ground, twenty-five per cent. <i>ad valorem</i>	10 "	25 "	.....
Shingles, twenty per cent. <i>ad valorem</i>	17½ "	15 p. ct.	ground, 10 c. p. lb.—14 c. p. lb.
Ships and other vessels, built in any foreign country, whether steam or sailing vessels, on application for Canadian register, on the fair market value of the hull, rigging, machinery, and all appurtenances, ten per cent. <i>ad valorem</i>	17½ "	25 p. ct.	35 c. p. M.
	Free.	20 p. ct.	.....
		10 "	.....

GOODS SUBJECT TO DUTIES.	Old Canadian Duty.	New Canadian Duty.	American Duty.
Silk in the gum, not more advanced than singles, tram, and thrown organzine, fifteen per cent. <i>ad valorem</i> .	Free.	15 p. ct.	35 p. ct.
Sewing silk and silk twist, twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	25 " "	40 "
Silk velvets and all manufactures of silk, or of which silk is the component part of chief value, not elsewhere specified, except church vestments, thirty per cent <i>ad valorem</i>	1½ p. ct.	30 "	35 to 60 p. ct.
Silver, rolled, and German silver, in sheets, ten per cent. <i>ad valorem</i>	Free.	10 "	35 p. ct.
Slate for roofing, twenty per cent. <i>ad valorem</i>	Free.	20 "	35 "
Slate slabs, square or in special shapes, twenty per cent. <i>ad valorem</i>		20 "	40 "
Slate mantels, thirty per cent. <i>ad valorem</i>		30 "	40 "
School and writing slates, twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	25 "	40 "
Soap, common brown and yellow, not perfumed, one cent per pound		1 c. p. lb.	{ 1 c. p. lb. and 30 p. ct.
Soap, Castile and white, two cents per pound	1 c. t. p. lb.	2 c. p. lb.	{ 10 c. p. lb. and 25 p. ct.
Soap, perfumed or toilet, thirty per cent. <i>ad valorem</i>	17½ p. ct.	30 p. c.	{ 25 p. ct. 1½ p. lb.
Spelter, in blocks or pigs, ten per cent. <i>ad valorem</i>	Free.	10 "	
Spices, viz: ginger and spices of all kinds (except nutmegs and mace), unground, twenty per cent. <i>ad valorem</i>		20 "	{ 20 to 80 p. c.
Ground, twenty-five per cent. <i>ad valorem</i>	25 p. ct.	25 "	{ 25 c. p. lb.—20 c. p. lb.
Nutmegs and mace, twenty-five per cent. <i>ad valorem</i>	25 p. ct.	25 "	{ 1 c. p. lb. and 20 per c.—3 c. per lb. and 20 p. c.
Starch, including farina, corn starch or flour, and all preparations having the qualities of starch, two cents per pound.		2 c. p. lb.	
Spirits and strong waters not having been sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' hydrometer, for every Imperial gallon of the strength of proof by such hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for every greater or less quantity than a gallon, viz: Geneva gin, rum, whiskey, and unenumerated articles of like kinds, one dollar and thirty-two and one-half cents per Imperial gallon; brandy, one dollar and forty-five cents per Imperial gallon.	\$1.20 p. I. g.	\$1.32½ per Imp. gal.	
"Old Tom" gin, one dollar and thirty-two and one-half cents per Imperial gallon in bulk.	\$1.20 p. I. g.	1.45 p. I. gal.	
Spirits sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, viz: Rum-shrub, cordials, schiedam schnapps, tafia, bitters and unenumerated articles of like kinds, one dollar and ninety cents per Imperial gallon.	\$1.20 p. I. g.	1.32½ p. I. gal.	
Spirits and strong waters not elsewhere specified, one dollar and ninety cents per Imperial gallon.	\$1.80 p. I. g.	1.90 p. I. gal.	
Spirits and strong waters imported into Canada, mixed with any ingredient or ingredients, and although thereby coming under the denomination of proprietary medicines, tinctures, essences, extracts or any other denomination not elsewhere specified, shall be, nevertheless, deemed spirits or strong waters, and subject to duty as such; one dollar and ninety cents per Imperial gallon.	\$1.80 p. I. g.	1.90 p. I. gal.	
Cologne water and perfumed spirits in bottles or flasks not weighing more than four ounces each, forty per cent. <i>ad valorem</i>	25 p. ct.	40 p. ct.	
Cologne water and perfumed spirits in bottles, flasks or other packages weighing more than four ounces each, one dollar and ninety cents per Imperial gallon and thirty per cent. <i>ad valorem</i>		\$1.90 p. I. g. and 30 p. c.	

THE BIBLIOGRAPHY

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26	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	1222	1223	1224	1225	1226	1227	1228	1229	1230	1231	1232	1233	1234	1235	1236	1237	1238	1239	1230	1231	1232	1233	1234	1235	1236	1237	1238	1239	1240	1241	1242	1243	1244	1245	1246	1247	1248	1249	1240	1241	1242	1243	1244	1245	1246	1247	1248	1249	1250	1251	1252	1253	1254	1255	1256	1257	1258	1259	1260	1261	1262	1263	1264	1265	1266	1267	1268	1269	1260	1261	1262	1263	1264	1265	1266	1267	1268	1269	1270	1271	1272	1273	1274	1275	1276	1277	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1290	1291	1292	1293	1294	1295	1296	1297	1298	1299	1300	1301	1302	1303	1304	1305	1306	1307	1308	1309	1310	1311</th

GOODS SUBJECT TO DUTIES.	Old Canadian Duty.	New Canadian Duty.	American Duty.
Wines of all kinds except sparkling wines, including ginger, orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent. or less of spirits of the strength of proof by Sykes' hydrometer, imported in wood or in bottles (six quart or twelve-pint bottles to be held to contain an Imperial gallon), twenty-five cents per Imperial gallon, and for each degree of strength in excess of twenty-six per cent. of spirits as aforesaid, an additional duty of three cents until the strength reaches forty per cent. of proof spirits; and in addition thereto, thirty per cent. <i>ad valorem</i> .		25c. p. I. g. and 3c. p. I. g. for each degree from 26 up to 40, and 30 p. ct. <i>ad val.</i>	
Champagne and all other sparkling wines in bottles containing each not more than a quart and more than one pint, three dollars per dozen bottles; containing not more than a pint each and more than one-half pint, one dollar and fifty cents per dozen bottles; containing one-half pint each or less, seventy-five cents per dozen bottles; bottles containing more than one quart each shall pay in addition to three dollars per dozen bottles at the rate of one dollar and fifty cents per Imperial gallon on the quantity in excess of one quart per bottle: in addition to the above specific duty there shall be an <i>ad valorem</i> duty of thirty per cent.		\$3 per doz.	
But any liquors imported under the name of wine, and containing more than forty per cent. of spirits of the strength of proof by Sykes' hydrometer shall be rated for duty as unenumerated spirits.		\$1.50 p. doz. 75 c. p. doz.	
Stationery of all kinds not elsewhere specified, twenty per cent. <i>ad valorem</i>	17½ p. ct.	20 p. ct.	See U. S. Tariff.
Steel and manufactures of, <i>viz</i> : On and after the first day of January, 1881, steel in ingots, bars, sheets coils, and railway bars or rails and fish plates, ten per cent. <i>ad valorem</i>	Free.	10 "	30 to 60 p. ct.
Shovels, spades, hoes; hay, manure and potato forks; rakes and rake teeth; carpenters', coopers', cabinet-makers', and all other mechanics' tools, including files, edge tools of every description, axes, scythes, and saws of all kinds, thirty per cent. <i>ad valorem</i>	17½ p. ct.	30 "	30 to 80 p. ct.
Firearms, <i>viz</i> : Muskets, rifles, pistols and shot guns; cutlery, and all manufactures of steel, and of iron and steel, not elsewhere specified, twenty per cent. <i>ad valorem</i>	17½ "	20 "	35 p. ct.
Knife blades or knife blanks, in the rough, unhandled, for use by electro-platers. ten per cent. <i>ad valorem</i>	17½ "	10 "	35 "
Stereotypes and electrotypes of standard books, ten per cent. <i>ad valorem</i>	Free.	10 "	25 "
Stereotypes and electrotypes for commercial blanks and advertisements, twenty per cent. <i>ad valorem</i>	Free.	20 "	25 "
Stone, <i>viz</i> : rough freestone, sandstone, and all other building stone, except marble, one dollar per ton of thirteen cubic feet	Free.	\$1 per ton.	\$1.50 p. ct.
Water limestone or cement stone, one dollar per ton. (<i>See cement</i>)	Free.	\$1 per ton.	
Grindstone, in the rough, one dollar and fifty cents per ton		\$1.50 p. ton.	
Dressed freestone and all other building stone, except marble, and all manufactures of stone or granite, twenty per cent. <i>ad valorem</i>		20 p. ct.	

See Schedule (A.) Old Canadian Tariff.

See Schedule (D.) U. S. Tariff.

GOODS SUBJECT TO DUTIES.	Old Canadian Duty.	New Canadian Duty.	American Duty.
SUGARS, SYRUPS AND MOLASSES :—			
Sugar above number fourteen, Dutch standard, in colour, one cent per pound and thirty-five per cent <i>ad valorem</i>		$\left\{ \begin{array}{l} 1 \text{ c. p. lb.} \\ & \& 35 \text{ p. ct.} \end{array} \right.$	
Sugar equal to number nine and not above number fourteen, Dutch standard, three-fourths of a cent per pound and thirty per cent. <i>ad valorem</i>		$\left\{ \begin{array}{l} \frac{3}{4} \text{ c. p. lb.} \\ & \& 30 \text{ p. ct.} \end{array} \right.$	
Sugar below number nine, Dutch standard, half-a-cent per pound and thirty per cent. <i>ad valorem</i>		$\left\{ \begin{array}{l} \frac{1}{2} \text{ c. p. lb.} \\ & \& 30 \text{ p. ct.} \end{array} \right.$	
Provided, that the <i>ad valorem</i> duty shall be levied and collected on sugar and melado when imported direct from the country of growth and production, upon the fair market value thereof at the place of purchase, without any addition for the cost of hogsheads or other packages, or other charges and expenses prior to shipment, anything contained in section 34 of the Act 40 Victoria, chapter 10, to the contrary notwithstanding; the said section nevertheless remaining in force as to regulations to be made under it, in cases where the sugar or melado is not imported direct from the country of growth or production.			
Syrups, cane juice, refined syrup, sugar-housesyrup, syrup of sugar, syrup of molasses or sorghum, five-eighths of a cent per pound, and thirty per cent. <i>ad valorem</i>		$\frac{5}{8} \text{ c. p. lb.}$ and 30 p. ct.	
Melado, concentrated melado, concentrated cane-juice, concentrated molasses, concentrated beet-root juice, and concrete, three-eighths of one cent per pound and thirty per cent. <i>ad valorem</i>		$\frac{3}{8} \text{ c. p. lb.}$ and 30 p. ct.	
Molasses, if used for refining, clarifying, or rectifying purposes or for the manufacture of sugar, when imported directly from the country of growth and production, twenty-five per cent. <i>ad valorem</i>	25	"	
And for the same purposes when not imported direct from the country of growth and production thirty per cent. <i>ad valorem</i>	30	"	
Molasses when not so used, when imported direct from the country of growth and production, fifteen per cent. <i>ad valorem</i>	15	"	
And when not imported direct from the country of growth and production, twenty per cent. <i>ad valorem</i>	20	"	
Sugar candy, brown or white, and confectionery, one cent per pound and thirty-five per cent. <i>ad valorem</i>		1 c. p. lb. & 35 p. ct.	
Glucose or grape sugar, to be classed and rated for duty as sugar according to grade by Dutch standard in colour.			
Glucose syrup, half of one cent per pound and thirty-five per cent. <i>ad valorem</i>		$\frac{1}{2} \text{ c. p. lb.}$ & 35 p. ct.	
Tallow, one cent per pound.....	1 c. p. lb.	1 c. p. lb.	1 c. p. lb.
Tea, viz., Black tea, two cents per pound and ten per cent. <i>ad valorem</i>	5	2 c. p. lb. & 10 p. ct.	Free.
Green and Japan tea, three cents per pound and ten per cent. <i>ad valorem</i>	6	3 c. p. lb. & 10 p. ct.	Free.
Tin in blocks, pigs, bars, plates and sheets, ten per cent. <i>ad valorem</i>	Free.	10 p. ct.	15 p. ct.
Tinware, stamped or japanned ware, and all manufactures of tin not elsewhere specified, twenty-five per cent. <i>ad valorem</i>	17½ p. ct.	25	35 p. ct.

See Schedule A.—Old Canadian Tariff.

See Schedule G.—U. S. Tariff.

GOODS SUBJECT TO DUTIES.	Old Canadian Duty.	New Canadian Duty.	American Duty.
TOBACCO :—			
Manufactured tobacco and snuff, twenty-five cents per pound and in addition thereto twelve and a half per cent. <i>ad valorem</i>	25 c. p. lb. and 12½ p. ct.	25 c. p. lb. and 12½ p. ct.	See Sched. J.—U.S. T—Tairif.
Cigars and cigarettes, fifty cents per pound and twenty per cent. <i>ad valorem</i>	50 c. p. lb. and 20 p. ct.	50 c. p. lb. & 20 p. ct.	
Turpentine, spirits of, twenty per cent. <i>ad valorem</i>	17½ "	20 p. ct.	30 c. p. gall.
Trunks, satchels, valises, and carpet-bags, twenty-five per cent. <i>ad valorem</i>	17½ "	25 "	35 p. ct.
Twines, manufactured of flax and not otherwise specified, twenty-five per cent. <i>ad valorem</i>	17½ "	25 "	40 p. ct.
Type for printing, twenty per cent. <i>ad valorem</i>	5 "	20 "	25 "
Type metal, ten per cent. <i>ad valorem</i>	Free.	10 "	25 "
Varnish not elsewhere specified, twenty cents per Imperial gallon and twenty per cent. <i>ad valorem</i>	17½ p. ct.	20 c. p. I. g. & 20 p. ct.	50c. p. w. g. & 20 p. ct. 50c. p. w. g. & 25 p. ct. 15 c. bush.
Vegetables, viz.: Potatoes, ten cents per bushel.....	10 "	10 c. p. bsh.	
Tomatoes, thirty cents per bushel.....	10 "	30 c. p. bsh.	
And all other vegetables twenty per cent. <i>ad valorem</i>	10 "	20 p. ct.	10 p. ct.—35 p. ct.
Vinegar, twelve cents per Imperial gallon.....	12 c. p. I. g.	12 c. p. I. g.	10 c. p. w. g.
Watches, watch movements and watch cases, twenty per cent. <i>ad valorem</i>	17½ p. ct.	20 p. ct.	25 p. ct.
Wire of brass or copper, ten per cent. <i>ad valorem</i>	Free.	10 "	35 "
Wire-cloth of brass and copper, twenty per cent. <i>ad valorem</i>	17½ p. ct.	20 "	35 "
Wood and manufactures of, and wooden ware, viz.—			
Pails, tubs, churns, brooms, brushes and other manufactures of wood not elsewhere specified, twenty-five per cent. <i>ad valorem</i>	17½ "	25 "	25 "
Hubs, spokes, felloes, and parts of wheels, rough-hewn or sawn only, twenty per cent. <i>ad valorem</i> .	17½ "	20 "	35 "
Lumber and timber, not elsewhere specified, twenty per cent. <i>ad valorem</i>	Free.	20 "	20 "
WOOL AND WOOLLENS, VIZ. :			
Manufactures composed wholly or in part of wool, worsted, the hair of the alpaca goat, or other like animals, viz.:—Shawls, blankets, and flannels of every description; cloths, doeskins, cassimeres, tweeds, coatings, over coatings, cloakings, felt cloth of every description, not elsewhere specified; horse-collar cloth; yarn, knitting yarn, fingering yarn, worsted yarn under number 30; knitted goods, viz.:—Shirts, drawers and hosiery of every description; seven and a-half cents per pound, and in addition thereto twenty per cent. <i>ad valorem</i>	17½ p. ct.	7½ c. p. lb. & 20 p. ct.	Duties range from 40 to 200 p. ct. See Schedule L.—U.S. Tariff. See also memorial of Yorkshire Chambers of Commerce, page 92 et sequitur.*
Clothing, ready-made, and wearing apparel of every description, including cloth caps, composed wholly or in part of wool, worsted, the hair of the alpaca goat or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, ten cents per pound, and in addition thereto twenty-five per cent. <i>ad valorem</i>	17½ "	10 c. p. lb. & 25 p. ct.	

* The highest percentage of duty actually collected on woollen goods imported into the United States, in 1878, was 132.23 per cent. which was on the article of bunting, see page 208. But the Memorial above mentioned shows (see page 96) that the duties on the cheapest English woollens are over 200 per cent., the result being that they are not imported into the United States at all.

GOODS SUBJECT TO DUTIES.	Old Canadian Duty.	New Canadian Duty.	American Duty.
All manufactures composed wholly or in part of wool, worsted, the hair of the alpaca goat, or other like animals, not herein otherwise provided for, twenty per cent. <i>ad valorem</i>			
Treble ingrain, three-ply and two-ply carpets, composed wholly of wool, ten cents per square yard; and in addition thereto, twenty per cent. <i>ad valorem</i>	17½ p. ct.	20 p. ct.	
Two-ply and three-ply ingrain carpets, of which the warp is composed wholly of cotton, or other material than wool, worsted, the hair of the alpaca goat or other like animals, five cents per square yard, and in addition thereto twenty per cent. <i>ad valorem</i>	17½ "	10 c. p. sq. yd. & 20 p. ct.	
Felt for boots and shoes, when imported by the manufacturers for use in their factories, fifteen per cent. <i>ad valorem</i>	17½ "	5 c. p. sq. yd. & 20 p. ct.	
Felt for glove linings, and endless felt for paper-makers, when imported by the manufacturers for use in their factories, ten per cent <i>ad valorem</i>	10 "	15 p. ct.	
Whips, twenty-five per cent. <i>ad valorem</i>	10 p. ct.		
Zinc, in pigs, blocks and sheets, 10 per cent. <i>ad val.</i>	17½ p. ct.	10 p. ct.	35 p. ct.
Seamless drawn tubing, 10 per cent. <i>ad valorem</i>	17½ p. ct.	25 p. ct.	2½ c.
Manufactures of zinc, not elsewhere specified, twenty-five per cent. <i>ad valorem</i>	Free	1½ p. c.	35 p. ct.
	17½ p. ct.	10 p. ct.	
	17½ p. ct.	25 p. ct.	35 p. ct.
ALL GOODS NOT ENUMERATED IN THIS ACT AS CHARGED WITH ANY DUTY OF CUSTOMS AND NOT DECLARED FREE OF DUTY BY THIS ACT SHALL BE CHARGED WITH A DUTY OF TWENTY PER CENT. <i>ad valorem</i> , WHEN IMPORTED INTO CANADA, OR TAKEN OUT OF WAREHOUSE FOR CONSUMPTION THEREIN	17½ p. ct.	20 p. ct.	

SCHEDEULE B.

FREE GOODS.

Agaric,
Agates, unmanufactured,
Alkanet root,
Aloes,
Aluminum,
Alum,
Ambergris,
Ammonia, crude,
Aniline dyes,
Aniline oil, crude,
Aniline salts,
Animals brought into Canada temporarily, and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other association. But a bond shall be first given in accordance with regulations to be prescribed

by the Minister of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond, Animals for the improvement of stock under regulations to be made by the Treasury Board and approved by the Governor in Council, Annato, liquid or solid, Annato, seed, Anchors, Antimony, Ashes, pot, pearl and soda, Apparel, wearing and other personal and household effects, not merchandize, of British subjects dying abroad, but domiciled in Canada, Argol dust,

* The highest percentage of duty actually collected on woollen goods imported into the United States, in 1878, was 132-23 per cent., which was on the article of bunting, see page 206. But the Memorial above mentioned shows (see page 96) that the duties on the cheapest English woollens are over 200 per cent., the result being that they are not imported into the United States at all.

Duties range from 40 to 200 per ct.,
See Schedule L.—U. S. Tariff.
See also memorial of Yorkshire Chambers
of Commerce, page 92 *et sequitur*.*

Argols, crude,
Arsenic,
Arseniate of aniline,
Articles for the use of the Governor-General,
Articles for the use of foreign Consuls General,
Articles imported by and for the use of the Dominion Government, or any of the Departments thereof, or for the Senate or House of Commons,
Army and Navy and Canadian Militia, for the use of, viz:—
 Arms,
 Clothing,
 Musical instruments for bands
 Military stores and munitions of war,

Bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades,
Bamboos unmanufactured,
Barrels of Canadian manufacture exported, filled with domestic petroleum and returned empty, under such regulations as the Minister of Customs may prescribe,
Barilla,
Barytes, unmanufactured,
Bells for churches,
Berries for dyeing or used for composing dyes,
Bolting cloths,
Bones, crude and not manufactured, burned, calcined, ground or steamed.
Bone-dust and bone-ash for manufacture of phosphates and fertilizers,
Borax,
Botany, specimens of,
Bristles,
Brimstone, crude or in roll or flour,
Brim moulds for gold beaters,
Bromine,
Broom corn,
Buchu leaves,
Bullion, gold and silver,
Burgundy pitch,
Burr stones in blocks, rough or unmanufactured, and not bound up into millstones.

Carriages of travellers and carriages laden with merchandise, and not to include circus troupes nor hawkers, under regulations to be prescribed by the Minister of Customs,
Cabinets of coins, medals and other collections of antiquities,
Casts, as models for the use of schools of design,
Cornelian, unmanufactured,
Canvas for manufacture of floor oil-cloth, not less than forty-five inches wide and not pressed nor calendered,
Caoutchouc, unmanufactured,
Cat-gut strings or gut cord for musical instruments,
Cat-gut or whip gut, unmanufactured,
Chalk and cliff stone, unmanufactured,
Chamomile flowers,
Chloride of lime,
Citron and rinds of, in brine for candying,
Clays,
Clothing, donations of, for charitable purposes,
Cobalt, ore of,
Cochineal,
Cocoa, bean, shell and nibs,

Coins, gold and silver, except United States silver coin,
Communion plate, and plated ware for use in churches,
Coir and coir yarn,
Cocothar, dry oxide of iron,
Conium cicuta, or hemlock seed and leaf,
Cotton waste and cotton wool,
Cork wood or cork bark, unmanufactured,
Colours, viz.:—Bichromate of potash, blue black, Chinese blue, coutille, lakes, scarlet and marrone in pulp, Paris green, Prussian blue, satin and fine-washed white, ultra-marine, umber raw,
Cream of tartar, in crystals.

Diamonds, unset, including black diamonds for borers,
Diamond dust or bort,
Dragons' blood,
Duck for belting and hose,
Dyeing or tanning articles in a crude state, used in dyeing or tanning, not elsewhere specified.

Eggs,
Emery,
Entomology, specimens of,
Espanio, or Spanish grass, and other grasses, and pulp of, for the manufacture of paper,
Extract of logwood.

Felt, adhesive, for sheathing vessels,
Fire clay,
Fibre, Mexican,
Fibre, vegetable, for manufacturing purposes,
Fibrilla,
Fish bait,
Fish oil, and fish of all kinds, the produce of the fisheries of the United States (except fish of the inland lakes and of the rivers falling into them, and fish preserved in oil),
Fish-hooks, nets and seines, and lines and twines, for the use of the fisheries, but not to include sporting fishing-tackle or hooks with flies or trawling spoons,
Fur skins of all kinds, not dressed in any manner,
Flint, flints, and ground flint stones,
Folia digitalis,
Fossils,
Fuller's earth.

Gentian root,
Ginseng root,
Gold-beaters' moulds and gold-beaters' skins,
Grease and grease scrap, for manufacture of soap,
Gravels,
Guano and other animal and vegetable manures,
Gums, amber, Arabic, Australian, British, copal, damar, mastic, sandarac, shellac and tragacanth,
Gunny cloth and gunny bags,
Gut, and worm gut, manufactured or unmanufactured, for whip and other cord,
Gutta percha, crude,
Gypsum, crude (sulphate of lime).

Hair, angola, buffalo and bison, camels, goat, hog, horse and human, cleaned or uncleansed, but not curled or otherwise manufactured.
Hatters' furs, not on the skin,

Hemlock bark,
Hemp, undressed,
Hides, raw, whether dry, salted or pickled,
Hoofs, horns and horn tips,
Hyoscyamus, or henbane leaf.

Ice,
India rubber, unmanufactured,
Indian hemp (crude drug),
Indigo,
Iris, orris root,
Istle or tampico fibre,
Ivory and ivory nuts, unmanufactured,
Ivory veneers, sawn only, not planed nor polished,
Iron masts for ships, or parts of.

Jalap, root,
Junk, old,
Jute-butts,
Jute.

Kelp,
Kryolite.

Lac—dye, crude, seed button, stick and shell,
Lava, unmanufactured,
Leeches,
Licorice root,
Litharge,
Litmus and all lichens, prepared and not prepared,
Lemons and rinds of, in brine, for candying,
Logs, and round unmanufactured timber, not elsewhere provided for,
Lumber and timber, plank and boards, sawn, of boxwood, cherry, walnut, chestnut, mahogany, pitch pine, rosewood, sandalwood, Spanish cedar, oak, hickory and whitewood, not shaped, planed or otherwise manufactured.

Locomotives and railway passenger baggage and freight cars, being the property of railway companies in the United States, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States, under regulations to be prescribed by the Minister of Customs.

Madder and munjeet, or Indian madder, ground or prepared, and all extracts of,
Manilla grass,
Medals of gold, silver or copper,
Meerschaum, crude or raw,
Mineralogy, specimens of,
Models of inventions and other improvements in the arts, but no article or articles shall be deemed a model or improvement which can be fitted for use,
Moss, Iceland and other mosses, crude,
Moss, seaweed, and all other vegetable substances used for beds and mattresses, in their natural state, or only cleaned,
Menageries—horses, cattle, carriages, and harnesses of, under regulations to be prescribed by the Minister of Customs,
Machinery for worsted or cotton mills, of kinds which are not manufactured in Canada.

Nitrate of soda, or cubic nitre,
Nut galls.

Newspapers received by mail,
Nickel.

Oak bark,
Oakum,
Oil cake, cotton seed cake, palm nut cake and meal,
Oils, coacoanut and palm, in their natural state,
Oranges and rinds of, in brine, for candying,
Ores or metals of all kinds.
Osiers,
Oxalic acid,

Paintings, in oil, by artists of well-known merit, or copies of the old masters by such artists,
Palm leaf, unmanufactured,
Pearl, mother of, not manufactured,
Persis, or extract of archill and cudbear,
Philosophical instruments and apparatus, including globes and pictorial illustrations of insects, etc., when imported by and for the use of colleges and schools, scientific and literary societies,

Phosphorus,
Pelts,
Pipe clay,
Pitch (pine),
Pumice and pumice stone,
Plaits, straw, Tuscan and grass,
Precipitate of copper, crude,

Rags, of cotton, linen, jute and hemp, paper waste or clippings and waste of any kind, fit only for manufacture of paper,
Rattans and reeds unmanufactured,
Rennet, raw or prepared,
Resin,
Rhubarb root,

Salt, imported from the United Kingdom or any British possession or imported for the use of the sea or gulf fisheries,

Saffron and safflower, and extract of,

Saffron cake,

Sal ammoniac,

Sal soda,

Sand,

Sea-weed, not elsewhere specified,

Sea-grass,

Senna, in leaves,

Silex or crystallized quartz,

Silk, raw or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way, silk cocoons and silk waste,

Skins, undressed, dried, salted or pickled,

Soda ash,

Soda, caustic,

Soda, silicate of,

Settlers' effects, viz.: Wearing apparel, household furniture, professional books, implements and tools of trade, occupation or employment, which the settler has had in actual use for at least six months before removal to Canada, not to include machinery, or live stock, or articles imported for use in any manufacturing establishment, or for sale; provided that any dutiable article entered as settlers' effects shall not be sold or otherwise disposed of without payment of duty, until after two years actual use in Canada.

Until the first day of January, 1881, steel in ingots, bars, sheets and coils, railway bars or rails and fish-plates, shall be free of duty. Sulphur, in roll or flour.

Tails, undressed,
Tampico, white and black,
Tanners' bark,
Tar (pine),
Terra Japonica,
Teasels,
Tobacco, unmanufactured, for excise purposes, under conditions of Act 31, Vic., cap. 51.
Tortoise and other shells, unmanufactured,
Travellers' baggage, under regulations to be prescribed by the Minister of Customs,
Turmeric,
Turpentine, raw or crude,
Turtles,

Tree-nails,
Varnish, black and bright, for ships' use,
Vitriol, blue,
Veneers of wood and ivory, sawn only,
Verdigris, or sub-acetate of copper, dry,
Vegetable fibres, natural, not produced by any mechanical process,
Whiting or whitening,
Whalebone, unmanufactured,
Whale-oil, in casks from on shipboard, and in the condition in which it was first landed,
Willow for basket-makers,
Wire rigging for ships and vessels,
Wool unmanufactured, hair of the alpaca goat and other like animals,
Yellow metal, in bolts, bars, and for sheathing.

SCHEDULE C.

GOODS FREE IN THE CASES THEREIN MENTIONED.

The following articles when the natural products, or the manufactures of the colony of Newfoundland, viz.:

Fish, fresh, dried, salted or smoked,

Fish-oil and all products of fish,
Seal-oil,
Animals of all kinds.

SCHEDULE D.

The following articles shall be prohibited to be imported under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of goods in which the same may be found, viz.:

Books, printed papers, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character,
Coin, base or counterfeit.

TARIFF INTERPRETATION.

The following interpretations of certain provisions of the new Canadian Tariff are taken from a Customs Department Circular, dated July 9th, 1879:

ADVERTISING PAMPHLETS, include almanacs, catalogues and fashion pamphlets.....

\$1 per 100

AGRICULTURAL IMPLEMENTS, parts of, not otherwise specified, to be treated as wholes, excepting mould-boards, land-sides, and shares of steel, for ploughs, cut to shape, not moulded or bored, but as they come from the rollers and shears.

NOTE.—In all cases where manufacturers' articles are imported in parts, or what is technically called "in a knocked down state," they must be valued for duty as if mounted,—less cost of putting them together and supplying deficient parts.

ALE, BEER AND PORTER , barrels containing bottled ale and porter are considered packages for exportation only, and therefore free of duty.	
ALUMINOUS CAKE , considered as alum	Free.
ANILINE DYES , of all kinds, domestic or otherwise.....	Free.
All other prepared dyes.....	20 p.c.
ANVILS , to be classed as mechanics' tools	30 p.c.
ATLASES , with or without letter-press, to be classed as books	6c. per lb.
BAY RUM , considered as perfumed spirits, per gallon.....	\$1.90 p. gal. & 30 p.c.
BLACKING , shoe, includes shoe-polish, and like articles for polishing boots and shoes	25 p.c.
" harness, to be classed as unenumerated	20 p.c.
BOOKBINDERS, TOOLS AND IMPLEMENTS , to include implements that are common to other trades as well as to bookbinding, when imported by bookbinders only, and declared by them to be for their own use—such as cutting machines, perforating and paging machines, shears, presses, &c.....	15 p.c.
Ruling pens to be considered as part of ruling machines, and pay the same duty.....	15 p.c.
BOTTLES , all that show no sign of having been pressed or moulded, to be admitted at.....	20 p.c.
BRACES , OF COTTON AND ELASTIC, to be classed as manufactures of India rubber.....	25 p.c.
BRASS AGRAFFE PINS for pianos, to be treated as part of pianos.....	25 p.c.
BRASS . All articles manufactured of brass, or of which brass is the component part of chief value, to be considered manufactures of brass.....	30 p.c.
BRASS or other metals in sheets, sub-divisions of, such as strips or widths cut to size or form, manufactures of brass.....	30 p.c.
BRASS SCREWS	30 p.c.
BRASS WIRE , and rods cut to special lengths, to be classed as manufactures of brass.....	30 p.c.
BUTTON MOULDS , to be classed with buttons.....	25 p.c.
CABLE , submarine, unenumerated.....	20 p.c.
CACHOUS , breath-sweeteners, to be classed as confectionery.....	1c. per lb. & 35 p.c.
CAMBRIC MUSLIN . Collectors of Customs are cautioned against an article called "cambric muslin," which is found to be white shirting, and should pay.....	1c. per. yd. & 15 p.c.
CANVAS , sail, must be shown to be for that use only.....	5 p.c.
CARBOLIC OIL , defined as the product of coal tar in a crude state, and is of a semi-transparent olive brown, weighing 12 to 13 pounds per gallon.....	10 p.c.
CARPETS , Dutch, unenumerated.....	20 p.c.
CARRIAGE DUSTERS , or lap wraps	20 p.c.
CARRIAGE-TOPS, FRAMES, BODIES AND WHEELS , to be classed as parts of carriages.....	30 p.c.
CARS , railway and street, the seat fixtures for, of cast iron, to be classed as castings.....	25 p.c.
LOCKS, hinges, window-fasteners and similar articles for, to be classed as carriage-makers' hardware.....	30 p.c.
SPRINGS (steel), as carriage springs, to pay the same duty as carriage-makers' hardware.....	30 p.c.
CARTRIDGES , of all kinds, in copper or paper.....	25 p.c.
CASHMERE MUFFLERS	20 p.c.
CHECKED REGATTAS , as striped shirtings.....	2 c. p.s.yd & 15 p.c.
CHEESE CLOTH , to be classed as grey cotton.....	1 c. p.s.yd & 15 p.c.
CHRONOMETER CLOCKS , as clocks.....	35 p.c.
CONTROL CLOCKS , known as watchmen's clocks.....	35 p.c.

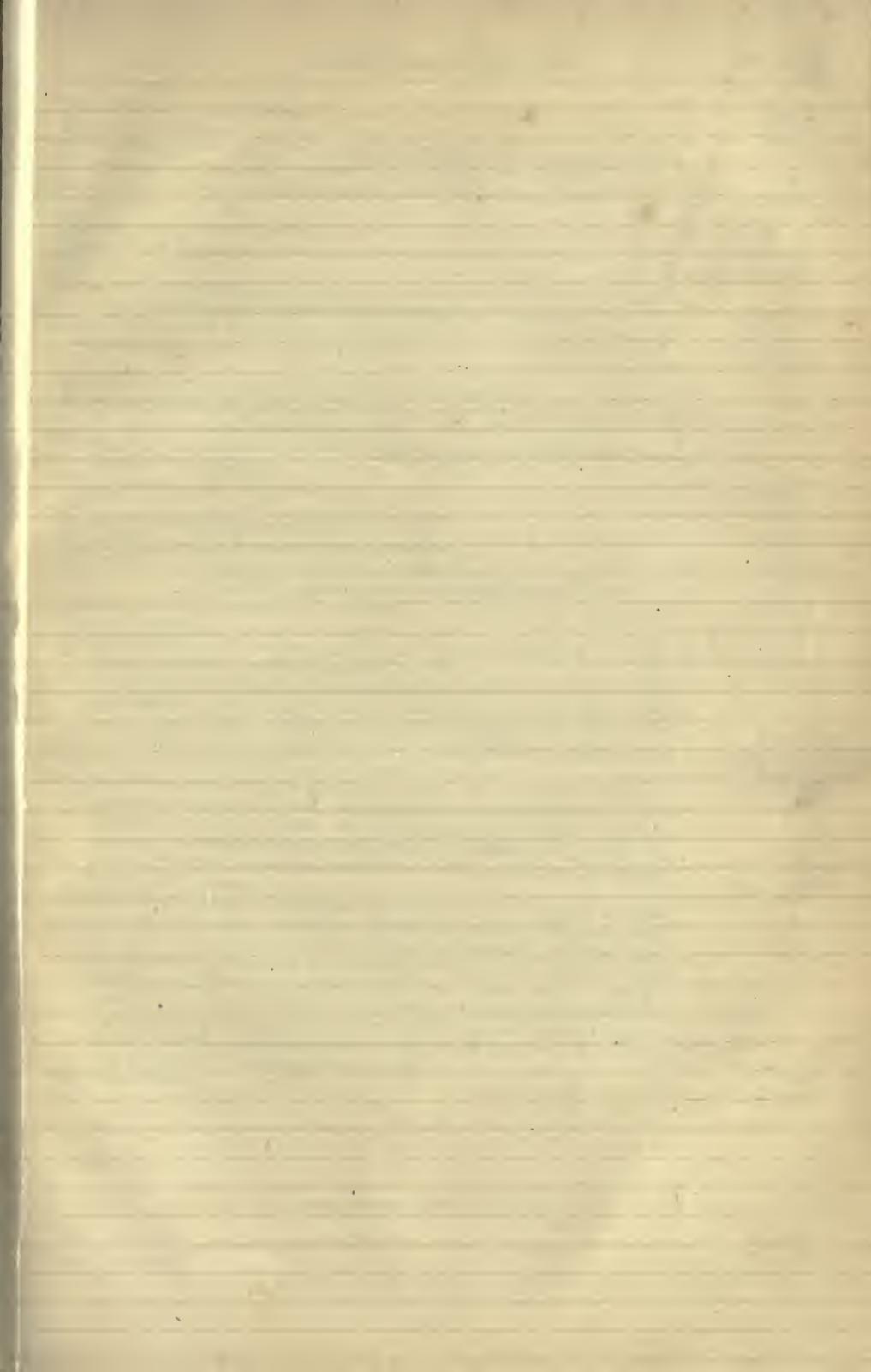
CHRONOMETER WATCHES, as watches.....	20 p.c.
CLAYS, must be in their natural state to enter.....	Free.
COAL DUST, to be rated for duty as coal, per ton.....	50 cents.
COCOANUT, dessicated, the product of the cocoa nut, when sweetened, as confectionery.....	1c. p. lb. & 35 p.c.
Not to be classed as cocoa paste and other preparations of cocoa containing sugar, which are subject to a duty of one cent per per pound, and 25 per cent. <i>ad valorem</i> .	
COFFEE SUBSTITUTES, composed of roots or vegetables, to pay.....	4c. per lb.
All other substitutes	3c. per lb.
COTTON, all mannfactures of, not elsewhere specified, held to embrace: quilts and sheets (white or coloured), cotton diaper, window holland, prints, printed shirtings, furniture prints, Cretonne, plain prints, printed cotton, Cashmere, cotton huckaback, cotton damask in pieces and cloths, towels, book muslin, jaconet, checked jaconet, cambric, Bishop's and Victoria lawns, tarlatans, hair cords, crinoline and all kinds of printed muslins, leno, pique, brillante, cotton handkerchiefs, curtains known as Swiss, Nottingham or lace, &c., if of cotton; muslin lace, all kinds of cotton scarfs and ties, rolled jaconets, glove finished cambrics, moleskins, corduroy, cotton velvets and velveteens, cotton parasols and umbrellas, cotton tapes, ferrets, stay-bindings, bed lace, boot web, carpet-binding, blind tassels, window leno, cotton fringe, braids, boot and stay laces, cotton velvet ribbons, and all kinds of cotton laces.....	20 p.c.
COTTON SEAMLESS BAGS, to pay duty according to tariff, .respective of contents.....	2c. p. lb. & 15 p.c.
COTTON PRUNELLA is a twilled cotton.....	2c. p.s.yd & 15 p.c.
COTTON WARPS, YARNS, &c., not bleached, dyed or coloured.....	2c. p. lb. & 15 p.c.
Bleached, dyed or coloured.....	3c. p. lb. & 15 p.c.
COTTON CLOTHING, includes ladies' and children's cotton underclothing, men's shirts, shirt fronts, collars and cuffs, composed of cotton, or partly of cotton and partly of linen (unless the importer can prove that the component part of chief value is linen), skirts and dresses of cotton	30 p.c.
Duck vests, chiefly of cotton.....	30 p.c.
CRAPES, all kinds, unless proved to be cotton, to be classed as manufac-tures of silk.....	30 p.c.
CURRY COMBS and CURRY CARDS, to be classed as saddlers' hardware.....	30 p.c.
CUTLERY, includes table, pocket and office cutlery; scissors and shears, including sheep-shears; butchers' knives and steels; shoe, hunting, glaziers' and farriers' knives; knives for horticultural purposes; horse-clippers; razors; surgical and dental instruments, and other articles for similar purposes as above	20 p.c.
DUCK, for ships' and boats' sails, when declared to be for such purpose only	5 p.c.
EARTH CLOSETS, to be classed as fnriture	35 p.c.
EARTHENWARE, white, granite or iron stoneware, and C. C. ware, whether decorated, printed or sponged, or not.....	30 p.c.
ELECTRO-PLATED WARE is held to cover all articles electro-plated with gold, silver or nickel, not including articles generally known as jewellery to be worn on the person.....	30 p.c.
ESSENCES, ether and essential oils, such as essence of Old Tom, Scotch or Irish Whiskey, Jamaica Rum; articles for the same use as Oil of Cognac, to make spurious liquors, as they cannot be classed with fruit essences	20 p.c.

FANS, advertising.....	30 p.c.
All others.....	25 p.c.
FEATHERS, bed.....	20 p.c.
FELT "PULL-OVERS," for the manufacture of hats, to be classed as hats.....	25 p.c.
FOG SIGNALS, detonating for railway alarms.....	20 p.c.
FULLERS' EARTH, prepared, also preparations of pipe clay, whiting and like articles.....	20 p.c.
GALATEAS, as goods of like description to striped shirting.....	2c.p.s.yd. & 15 p.c.
GLASS STOPPERS.....	20 p.c.
GLENGARRY OR SCOTCH CAPS.....	25 p.c.
GLOVES, cotton and Lisle thread.....	20 p.c.
" silk.....	30 p.c.
" woollen.....	10c. p. lb. & 25 p.c.
GUM SHELLAC, bleached and drawn.....	20 p.c.
GUM, chewing, sweetened or flavoured, to be classed as confectionery.....	1c.p.lb. & 35 p.c.
All other, not sweetened	20 p.c.
HAIR—The free item is held to include cow, calf and deer hair in the natural state.....	Free.
INDIA RUBBER, manufactures of, include coats, leggings, ladies' cloaks, horse covers, carriage covers, aprons, all kinds of India rubber or waterproof clothing, including all elastic web braces or suspenders, elastics and elastic web of all kinds and widths, vulcanite or hard rubber goods.....	25 p.c.
IRON CHAIN, "half-inch chain," so called, is ordinarily made a little over $\frac{1}{2}$ inch, or about 17-32 of an inch, but should be classed as half-inch, and pay.....	20 p.c.
IRON HOLLOW-WARE comprises tea-kettles, saucepans, round and oval pots, glue pots, Scotch bowls, Maslin kettles, frying and stew pans, and similar articles.....	25 p.c.
IRON NAILS AND SPIKES, wrought or pressed, to include railroad spikes.....	4c. per lb. & 10 p.c.
IRON NUTS AND BOLTS, together, classed as bolts.....	30 p.c.
IRON, sheet, corrugated and galvanized.....	17 $\frac{1}{2}$ p.c.
IRON TIN PLATES—Sheet iron tinned, commonly called tin plates, and whole sheets of any size, not specially shapen or cut from sheets as originally manufactured.....	10 p.c.
IRON TUBING—All wrought iron tubing not threaded or coupled, that being the usual merchantable state of what is known as boiler tubing, may be admitted at.....	10 p.c.
Threaded or coupled.....	20 p.c.
IRON WIRE, tinned or coppered, to be included with galvanized.....	15 p.c.
JUTE, manufactures of, include jute and hemp carpets	20 p.c.
KNITTING MACHINES, as machinery.....	25 p.c.
LINEN and all manufactures of—unenumerated.....	20 p.c.
LINEN HANDKERCHIEFS IN BOXES—Attention is called to the necessity of seeing that they are invoiced at the full value, including the cost of hemming and boxing.....	20 p.c.
LININGS (Rolled) Cotton.....	20 p.c.
LINOLEUM—To be classed as Oil Cloth	30 p.c.
LEATHER BOARD—Boot and Shoe Counters of, include toe tips.....	1c. per pair.
LEATHER SHOT POUCHES, POWDER HORNS, &c., to be classed as manufactures of leather.....	25 p.c.
LUMBER—Spanish Cedar of the usual length (about 8 ft.) cut by circular knife—not sawn—is held to come under the item Lumber, &c.....	Free.

4.5 a.m.

MICA.....	20 p.c.
MOWER and REAPER KNIVES, and Cutter Bars, as edged tools	30 p.c.
MUSTARD—Prepared—French Mustard, &c.....	25 p.c.
MUSICAL INSTRUMENTS of all kinds, not specified, should be classed according to material of chief value.	
NAPKIN-RINGS—All, except plated.....	20 p.c.
If plated	30 p.c.
OIL-CLOTH for tables, carriages, &c., unenumerated.....	20 p.c.
ORNAMENTS for ladies' head-dresses, hats, bonnets, belts, dress-clasps, &c., to be rated according to the material or component part of chief value.	
PAPER BAGS, plain, as manufactures of paper.....	25 p.c.
If printed.....	30 p.c.
PAPER BORDERS, CORNICES, EDGINGS, &c., for cigar boxes, perforated or embossed paper, confectionery paper, book marks, tags, cards and cardboard, photographic mats, &c., as manufactures of paper.	
PAPER, Calendered—In its meaning held practically to apply to all writing papers, smooth surfaced papers, whether coloured or white, drawing paper and enamelled paper, but does not apply to ordinary printing paper, known to the trade as "news" paper, or to wrapping, tissue, filtering, or blotting paper, which latter are.....	25 p.c.
PAPER CARPET LINING	20 p.c.
PAPIER-MACHE, as a manufacture of paper	25 p.c.
PAPER WINDOW SHADES, and for lining trunks, as paper hangings.....	30 p.c.
PENCIL and PENHOLDERS of all kinds may be classed as unenumerated	20 p.c.
PERCUSSION CAPS, COPPER, gun, rifle and pistol.....	20 p.c.
ditto for blasting.....	30 p.c.
PERFUMED SPIRITS, held to include Bay Rum.....per gal.	\$1.90 & 30 p.c.
PIANOS—A piano imported, consisting of case, frame, sounding-board, &c., but without the action, should be treated as a piano, liable to the specific duty, and the <i>ad valorem</i> duty on its value in that state.	
PICTURE FRAMES, as furniture	35 p.c.
PINS AND HOOKS AND EYES may be admitted at 20 per cent., irrespective of material of which composed.....	20 p.c.
PIPES, briar root and all other.....	20 p.c.
PLATED-WARE includes all ware electroplated with gold, silver or nickel; but not lacquered ware	30 p.c.
PORCELAIN LAMP SHADES	20 p.c.
PRINTING PRESSES, not to include type-writers, electric pens, numbering machines, or dating stamps	15 p.c.
PRODUCTS of PETROLEUM—The product should be pure and simple, and not an admixture with any other ingredient, to be admitted at $7\frac{1}{2}$ c. per imperial gallon.....	7 $\frac{1}{2}$ c. p. I gall.
ROSE WATER, when without spirit, to be classed as perfumery.....	30 p.c.
SADDLERS' SOAPS.....	20 p.c.
SAND CLOTH, Glass and Emery Cloths, to be classed as Sand Paper and Emery Paper.....	20 p.c.
SATTEENS, coloured, as "Jeans".....	2c.p.sq. yd. & 15 p.c.
SAWDUST..Ground or pulverized, to be classed as manufactures of wood	25 p.c.
SEALSKIN—Imitations in wool to be classed as cloakings	7 $\frac{1}{2}$ c. p. lb & 20 p.c.
SCREWS, MACHINE—Except wood screws, unenumerated.....	20 p.c.
Machine Screws intended for holding in wood, without nuts or other iron fixtures, to be classed as wood screws	35 p.c.
The same imported with nuts are properly screw bolts	30 p.c.

SEEDS—All seeds coming in boxes should be taken at the retail price for papers, less 50 per cent. The common boxes valued at 25c. net. 15 p.c. & 25 p.c.	
The following are not to be classed as Agricultural Seeds. viz. :	
Anise, Cardamon, Colchicum, Cummin, Fenugreek, Hyoscyamus, Philandri, Stramonium, Worm, Caraway, Canary.	
SEMAPHORE Wire and Fence Wire as Wire Work.....	25 p.c.
SEWING MACHINES—Parts of, viz. : Stands and table tops, imported separately ; stands to be treated as castings, and wood work as manufactures of wood, both.....	25 p.c.
SHAWLS, Indiana or Paramatta.....	20 p.c.
SHAWLS, Paisley and Cashmere, if not composed chiefly of silk.....	20 p.c.
SHOE LININGS, (twilled cotton).....	1c. p.sq.yd. & 15 p.c.
Coloured, and Jeanettes.....	2c. p.sq.yd. & 15 p.c.
SILESIAS, plain or beetled and Casbans.....	20 p.c.
Printed.....	20 p.c.
SILK—Manufactures of, embrace, glacé, gros grain, ducape, barathea, Cashmere, Gros de Naples, black and coloured ; black and coloured Turquoise, satins, sarsenets, Persians, poplins and all other piece goods of which silk is the component part of chief value ; all silk clothing, crapes, silk umbrellas and parasols, velvets, terries, chenilles, ribbons, silk plush, hat bands, velvet ribbons, silk braids, fringes, laces, trimmings, tassels, gloves, lace mitts, shawls, hosiery and underclothing, ties, scarfs, bows, ferrets, handkerchiefs, Prussian bindings, sofa gimp, orris lace, float lace, mantillas or jackets, boot and stay laces, silk warp Paramatta, silk tapestry, silk warp alpaca, &c.....	30 p.c.
SILVER, rolled, such as imported for plating purposes only : not to include silver leaf for painters and gilders.....	10 p.c.
SILVER SOAP.....	20 p.c.
SLATES, porcelain and drawing, and all others, should be included under the head of school and writing slates.....	25 p.c.
SOAP, common, soft and liquid soaps not perfumed.....	20 p.c.
SPECTACLES and EYE GLASSES, of all kinds.....	20 p.c.
STATIONERY of all kinds not elsewhere specified.	
The following articles not specially named in the tariff, may be classed as stationery, at.....	20 p.c.
Viz. : Penholders and pencil cases of all kinds, paper binders and fasteners (metal), pencil sharpeners, mucilage, paper weights and clips, copying pencils, inkstands (except electro-plated), notarial seals, philosophical and mathematical instruments, drawing pens, tape measures, ink powder, parchment, chalks and crayons, India and China ink, quills and quill and steel pens, ivory knives and folders, wafers and stamps, slate pencils, juvenile and all water colours for artists, pink tape, pastilles, globes, rulers, pen-trays, key rings and chains.	
STEEL IN COILS, such as is imported for the manufacture of screws and rake teeth is free until 1st January, 1881 ; but if it be cut to any special length, or bent to shape, it becomes dutiable as a manufacture of steel.....	20 p.c.
STEEL SHEETS of all kinds cut to shape, but not moulded or bored, "as they come from the rollers and shears," free as sheet steel until 1st January, 1881. This includes saw blanks.....	Free.
STEEL-YARDS, to be included in the item "scales, balances and weighing beams".....	30 p.c.
STEREOTYPES AND ELECTROTYPEs. The term "standard books" in this item extends to books of all kinds, except advertising books, pamphlets, almanacs and sheets.	
STONES—“Grindstone in the rough,” means stones for the manufacture of grindstones.....	\$1.50 per ton.
Grindstones, imported complete, as manufactures of stone.....	20 p.c.



STRAW BOARD, unenumerated	20 p.c.
STUDS of all kinds	20 p.c.
SUNDAY SCHOOL CARDS AND DEVOTIONAL CARDS—No exception can be made from the item “printed, lithographed, &c., cards.”	30 p.c.
SURGICAL AND DENTAL INSTRUMENTS, wholly or in part of steel	20 p.c.
 TAPERS, wax, unenumerated	20 p.c.
THIMBLES of all kinds.....	20 p.c.
TICKING FOR TENTS	2c. p. sq. yd. & 15 p.c.
TINMAN'S TRIMMINGS, to be classed as manufactures of tin, viz : Spouts, handles, knobs and ornamental articles	25 p.c.
TOOLS—The term is held to include mower and reaper knives and cutter bars ; also awls of all kinds	30 p.c.
 VARNISH includes Lacquer and Japan spirit varnish.	
VASELINE, lubricating and such like oils, not to be classed as products of petroleum, but as unenumerated.....	20 p.c.
VEENERS of wood and ivory, sawn or split only, not to include “scale boards” for cheese.	
VICES, as mechanics' tools	30 p.c.
 WALKING STICKS, as manufactures of wood.....	25 p.c.
WATCH MATERIALS, same as watch movements.....	20 p.c.
WHEEL HUBS, SPOKES AND FELLOES, in the rough	20 p.c.
If smoothed and finished, as manufactures of wood	25 p.c.
WHEELS, if put up, as parts of carriages.....	30 p.c.
WIGAN, STOUT.....	20 p.c.
WINECEYS (Cotton), 26 inches in width and over, as shirtings.....	2c. p. sq. yd. & 15 p.c.
Under 26 inches, as dress goods	20 p.c.
WOOD, LUMBER AND TIMBER not elsewhere specified, to include lumber and timber of the kinds otherwise free, when cut to special lengths —i.e., less than the ordinary commercial lengths.....	20 p.c.
WOOD MANUFACTURES—Osier or willow work, lined or unlined, furnished or unfurnished, so considered.....	25 p.c.
WOOLLEN HOSIERY, held to comprise, men's, women's and children's lambs-wool, cashmere and merino shirts and drawers, wool scarfs, mufflers, cravats, clouds, handkerchiefs, collarettes, Cardigan jackets, polkas, knitted shawls, vests, “cross-overs,” chest protectors, knitted mantles, petticoats, wool mitts, cuffs, gaiters, boots and bootees.....	7½c. p. lb. & 20 p.c.
WOOL MANUFACTURES—Not otherwise provided for : Orleans, Alpacas, lustres, Cobourgs, baratheas, Balmoral crapes, Persian cords, Russell cords, serges, twills, moreens, paramattas, not silk warp ; Henriettas, figured alpacas, debeges, mousseline de laines, French delaines and French merinos, cashmeres, cloth table covers and piano covers, Victoria table covers, bullion fringe, fancy wool fringe mohair braid, Llama braid, Russian braid, black Indiana shawls, Paisley shawls, unless the largest component part be silk ; bunting and all kinds of Bradford dress goods	20 p.c.
WOESTED Plush	20 p.c.

UNITED STATES IMPORTS.

TABLE shewing Quantities, Values, Rates of Duty, Average Dutiable Values per unit of quantity, and Average Duties *ad valorem*, on the Commodities undermentioned, imported into the United States during the year ending 30th June, 1878.

(Compiled from the Official Report of the Bureau of Statistics.)

In this table the column giving "Average dutiable values per unit of quantity" is a most useful one for reference. Thus, taking the article of "Coal, bituminous and shale," we find the exact quantity imported to have been 572,845.78 tons, which in this table is put down at 572,846 tons, as above indicated. The value of this is stated at \$1,929,660, and in the last column but one the average value per ton is given--\$3.368--or a fraction under three dollars and thirty-seven cents. In the last column, it is seen that the specific duty of 75 cents per ton on the year's import of coal is equal to 22.26 per cent. on its value--a calculation of great interest for ready reference. In cases where compound duties are levied--partly specific and partly *ad valorem*--the last column is of special value. For instance, among cottons we find that on one certain description of goods the duty is 5½ cents per square yard and 10 per cent. *ad valorem*, and on some other descriptions 5½ cents per square yard and 20 per cent. *ad valorem*; and in the column referred to the whole duty on each of these two classes of goods is found to have been, for the year's importation, 38.66 and 57.82 per cent. respectively. The reader is thus enabled to see at a glance what per centages precisely the specific and compound duties levied were upon the declared or accepted Custom House valuation of the goods.

The full table of imports, both free and dutiable, prepared by the Statistical Bureau, covers 170 closely-printed pages; but in this compilation only the more important classes of duty-paying goods are selected, including manufactures of iron, cotton, wool, linen, and leather, also sugars, wines, and spirits, all which are given *in full*. The figures shewing dutiable values per unit of quantity, or the actual Custom House valuation per pound, yard, &c., of the articles imported, also those shewing the actual per centages *ad valorem* of specific and compound duties, are the result of many and laborious calculations; and these two columns of this table are alone worth the price of the book to mercantile men. It is worth something, for instance, to be able to see at a glance that on five different classes of blankets distinguished the duties were 89.65, 86.57, 94.13, 76.09, and 74.74 per cent. respectively, on the Custom House values, while the values per pound were respectively \$0.366, \$0.581, \$0.682, \$1.215, and \$1.258; or varying from about 36 cents to \$1.25 per pound. In other important classes of articles the same valuable information is available at a glance.

COMMODITIES.	Quantities.	Values.	Rates of Duty.	Average dutiable value per unit of quantity.	Average duty reduced to <i>ad valorem</i> .
Clocks, Watches, &c.:		\$		\$	p. cent
Chronometers, box, as ships', and parts thereof		1,891 00	10 per cent.		10.00
Clocks, and parts of		205,309 00	35 per cent.		35.00
Watches:					
Gold and silver		717,924 00	25 per cent.		25.00
All other		1,729 00	25 per cent.		25.00
Watch materials, cases, movements, &c.		96,122 00	25 per cent.		25.00
Clothing—Articles worn by men, women and children, of whatever material composed, except silk or linen, made up, or made wholly or in part by hand, not otherwise provided for		3,773 00	35 per cent.		35.00
Coal:					
Bituminous and shale	572,846 tons	1,929,660 00	75 cents per ton.	3.368	22.26
Culm or slack, such as will pass through a half-inch screen	5,179 tons	5,270 00	40 cents per ton.	1.017	39.31
Coke	5,907 tons	24,186 00	25 per cent.	4.094	25.00

COMMODITIES.	Quantities.	Values.	Rates of Duty.	Average dutiable value per unit of quantity.	Average duty reduced to ad. valorem.
		\$	\$		p. cent
Copper, and manufactures of:—					
Bars, plates, ingots, and pigs, and in other forms, not manufactured, and not otherwise provided for—pounds.	1	1 00	5 cents per lb.	1.000	5.00
Old, fit only for re-manufacture lbs.	198,750	25,585 00	4 cents per lb. ....	.128	31.07
Ores (fine copper contained therein) lbs.	87,039	11,785 00	3 cents per lb. ....	.135	22.16
Plates, rolled plates called brazier's copper, sheets, rods, pipes, and copper bottoms lbs.			1,201 00 45 per cent.		45.00
Sheathing or yellow metal—lbs.	647	55 00	3 cents per lb. ....	.085	35.30
Manufactures of, or of which copper shall be a component part of chief value, not otherwise provided for.			35,483 00 45 per cent.		45.00
Corks and cork bark, manufactured.			57,858 00 30 per cent.		30.00
Corsets and corset cloth:—					
Valued at \$6 per dozen or less...dozens	26,221	144,996 00	\$2 per dozen	5.530	36.17
Valued over \$6 per dozen....dozens	27,497	253,103 00	35 per cent.	9.205	35.00
Cotton, manufactures of:—					
Plain, bleached—					
Valued at 20 cents or less per square yard square yards	7,489,608	905,849 00	5½ cts. per sq. yd. ....	.121	45.47
Valued at over 20 cents per square yard square yards	859,240	203,274 00	35 per cent. ....	.236	35.00
Not bleached—					
Valued at 16 cents or less per square yard square yards	68,586	9,076 00	5 cents per sq. yd. ....	.132	37.78
Valued at over 16 cents per square yard square yards	7,091	1,404 00	35 per cent. ....	.198	35.00
Printed or coloured—					
Valued at 25 cents or less per square yard—					
Not over 100 threads to the square inch, including warp and filling, weighing over 5 ounces per square yard square yards	374,289	71,836 00	5½ cts. per sq. yd. & 10 per cent. ....	.192	38.66
Over 100 threads to the square inch, and not exceeding 200, including warp and filling square yards	5,528,103	803,274 00	5½ cts. per sq. yd. & 20 per cent. ....	.145	57.82
Over 200 threads to the square inch, including warp and filling, finer and lighter than above square yards	169,107	25,900 00	5½ cts. per sq. yd. & 20 per cent. ....	.153	56.03
Valued at over 25 cents per square yard square yards	1,422,341	384,045 00	35 per cent. ....	.270	35.00
Hosiery			351 00 35 p. c. less 10 p. c.		31.50
4,770,103 00 35 per cent.					35.00
Jeans, denims, drillings, bed-tickings, ginghams, cottonades, pantaloons-stuff, and cotton goods of like description, not exceeding 20 cents per square yard—					
Not bleached or coloured—					
Not over 200 threads per square inch, counting warp and filling square yards	4,073	705 00	6 cents per sq. yd. ....	.173	34.66

COMMODITIES.	Quantities.	Values.	Rates of Duty.	Average dutiable value per unit of quantity.	Average duty reduced to <i>ad valorem.</i>
Cotton, manufactures of.— <i>Continued.</i>		\$		\$	p. cent
Jeans, &c.— <i>Continued.</i>					
Printed, painted, or coloured—					
Not over 100 threads per square inch, counting warp and filling square yards	13,361	2,565 00	6½ cts. per sq. yd. & 10 per cent..	.192	43.86
Over 100 and not over 200 threads per square inch, counting warp and filling square yards	813,886	106,306 00	6½ cts. per sq. yd. & 15 per cent..	.131	64.76
Over 200 threads per square inch, counting warp and filling square yards	256	49 00	7½ cts. per sq. yd. & 15 per cent..	.190	54.18
Laces, cords, braids, gimps, galloons, and cotton laces, coloured, and insertings		2,482,903 00	35 per cent.		35.00
Ready-made clothing.....		163,896 00	35 per cent.		35.00
Shirts and drawers, woven or made on frames		11,074 00	35 per cent.		35.00
Thread on spools—					
Not exceeding 100 yards of thread each dozens	305,945	42,242 00	6 cents per dozen & 30 per cent..	.138	73.45
Exceeding 100 yards each.. dozens	383,063	57,992 00	6 cents per dozen & 35 per cent..	.151	74.63
Thread, yarn, warps, or warp-yarn, not wound on spools—					
Valued at, not exceeding 40 cents, per pound	134,533.75	47,655 65	10 cents per lb. & 20 per cent....	.354	48.23
Valued at over 40 and not exceeding 60 cents per pound.. pounds	298,757	152,791 00	20 cents per lb. & 20 per cent....	.511	59.12
Valued at over 60 and not exceeding 80 cents per pound.. pounds	561,862	390,025 00	30 cents per lb. & 20 per cent....	.694	63.22
Valued at over 80 cents per pound	1,007,518	1,196,620 00	40 cents per lb. & 20 per cent....	1.188	53.68
Other cotton yarn or warp, on spools	166,654	109,255 00	35 per cent. ....	.656	35.00
Velvets, velveteens, velvet bindings, ribbons, and vestings.....		730,278 00	35 per cent.		35.00
Manufactures, all other, of cotton, not otherwise provided for		3,794,111 00	35 per cent.		35.00
Cotton-plush, hatters'.....		5 25	25 per cent.		25.00
Waste or flocks.....		121 00	20 per cent.		20.00
Bay rum or bay water, whether distilled or compounded.....proof gallons	17,890	13,217 00	\$1 per proof gal.	.738	135.36
Meerschaum pipes and bowls, not otherwise provided for	3,626	72,682 00	\$1.50 per gross & 75 per cent....	19.933	82.57
Wood, porcelain, lava, and all other pipe goods, not otherwise specified.....gross	3,749	26,872 00	\$1.50 per gross & 75 per cent....	7.167	95.93
Fish (some free by treaty):					
Herring, pickled or salted.....barrels	15,607	180,912 00	\$1 per barrel....	11.591	8.62
In oil or preserved, except anchovies and sardines.....		15,849 00	30 per cent....		30.00

COMMODITIES.	Quantities.	Values.	Rates of Duty.	Average dutiable value per unit of quantity.	Average duty reduced to ad. valorem.
		\$	\$		p. cent
<i>Fish.—Continued.</i>					
Mackerel.....barrels	6	67 00	\$2 per barrel...	11.166	17.91
Other, pickled, in barrels.....do	428	2,261 25	\$1.50 per barrel.	5.283	28.39
Not in barrels, sold by weight..pounds	785,188	50,362 00	½ cent per pound.	.064	7.81
Prepared, in cans, &c.....		4,336 00	35 per cent.		35.00
Salmon, pickled.....barrels	173	1,910 00	\$2 per barrel...	11.040	27.17
Sardines and anchovies, packed in oil or otherwise, in tin boxes:					
Whole boxes, size 5 by 4 by 3½ inches.....boxes	7,182	2,615 00	15 cents per box.	.364	41.20
Half boxes, size 5 by 4 by 1½ inches.....boxes	184,549	35,801 00	7½ cents per box.	.193	38.66
Quarter boxes, size 4½ by 3½ by 1½ inches.....boxes	7,175,982	631,736 00	4 cents per box..	.088	45.44
In any other form.....		11,521 21	60 per cent.		60.00
<i>Flax, and manufactures of:</i>					
Hackled, known as "dressed line".cwt	14,406	417,285 00	\$40 per ton....	28.966	6.90
Not hackled or dressed.....cwt	43,178	635,435 00	\$20 per ton....	14.717	6.79
Tow of.....cwt	22,622	112,259 00	\$10 per ton....	4.984	10.03
Manufactures of flax, jute, or hemp—					
Linens, brown or bleached—					
Valued at 30 cents or less per square yard.....		8,057,839 00	35 per cent.		35.00
Valued at above 30 cents per square yard.....		1,691,851 00	40 per cent.		40.00
Burlaps, and like manufactures of flax, jute, or hemp, or of which either shall be the component of chief value, excepting such as may be suitable for bagging for cotton.....		2,467,185 00	30 per cent.		30.00
Ducks, canvas, padding, cot bottoms, diapers, crash, huckabacks, handkerchiefs (not hemmed), lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not otherwise provided for—					
Valued at 30 cents or less per square yard.....		670,355 00	35 per cent.		35.00
Valued at above 30 cents per square yard.....		99,059 00	40 per cent.		40.00
Handkerchiefs, hemmed or hem-stitched.....		317,848 00	40 per cent.		40.00
Coatings and drills, other than brown or bleached—					
Valued at 30 cents or less per square yard.....		13,135 00	35 per cent.		35.00
Valued at above 30 cents per square yard.....		10,967 00	40 per cent.		40.00
Oil-cloth foundations, or floor-cloth canvas, made of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value.....		2,172 00	40 per cent.		40.00
Manufactures of flax, jute, or hemp, or of which either shall be the component of chief value, not otherwise provided for.....		72 00	30 per cent.		30.00

COMMODITIES.	Quantities.	Values.	Rates of Duty.	Average dutiable value per unit of quantity.	Average duty reduced to ad. valorem.
		\$	\$	p. cent	
Flax, and manufactures of— <i>Continued.</i>					
Flax or linen yarns for carpets, not exceeding No. 8 lea—					
Valued at 24 cents or less per pound.....pounds	28,373	6,058 00	30 per cent.....	.214	30.00
Valued at above 24 cents per pound.....pounds	5,516	1,594 00	35 per cent.....	.289	35.00
Thread, twine, and pack thread.....		627,733 00	40 per cent.....	.400	40.00
Thread laces and insertings.....		21,333 00	30 per cent.....	.300	30.00
All other manufactures of flax, not otherwise provided for.....		550,380 00	40 per cent.....	.400	40.00
Furs, and manufactures of:					
Dressed on the skin.....		617,332 00	20 per cent.....	.200	20.00
Dressed, not on the skin, hatters', and others.....		1,437,682 00	20 per cent.....	.200	20.00
Hares', undressed, and not on the skin.....		4,706 00	20 per cent.....	.200	20.00
Hats, caps, muffs, and tippets, of fur, and all other manufactures of fur, or of which fur shall be a component material.....		74,310 00	35 per cent.....	.350	35.00
Glass, manufactures of:					
Bottles.....		23,710 00	35 per cent.....	.350	35.00
Bottles containing liquors.....number	3,191,635 8,552	..... .....	3 cents each..... 3 cts. ea. less 10 p.c.		
Crystals for watches.....		7,271 00	40 per cent.....	.400	40.00
Disks or plates, unwrought, for optical instruments.....		428 00	10 per cent.....	.100	10.00
Glass ware:					
Porcelain, Bohemian, cut, engraved, painted, coloured, printed, stained, silvered, or gilded, not including plate-glass, silvered, or looking-glass plates.....		458,448 00	40 per cent.....	.400	40.00
Plain, mould, and pressed, not cut, engraved, or painted.....		29,965 00	35 per cent.....	.350	35.00
Plate-glass, cast, polished, not silvered—					
Not above 10 by 15 inches....sq. feet	10,252	1,858 00	3 cents p. sq. foot.....	.182	16.55
Above 10 by 15 inches, and not above 16 by 24.....sq. feet	12,601	4,413 00	5 cents p. sq. foot.....	.350	14.27
Above 16 by 24 inches, and not above 24 by 30.....sq. feet	58,341	33,106 00	8 cents p. sq. foot.....	.567	14.10
Above 24 by 30 inches, and not above 24 by 60.....sq. feet	392,694	287,537 00	25 cts. p. sq. foot.....	.729	34.25
Above 24 by 60 inches.....sq. feet	757,779	658,560 00	50 cts. p. sq. foot.....	.870	57.44
Plate-glass, cast, polished, silvered, or looking-glass plates—					
Not above 10 by 15 inches....sq. feet	121,213	18,600 00	4 cents p. sq. foot.....	.154	26.05
Above 10 by 15 ins., and not above 16 by 24.....sq. feet	619,480	133,530 00	6 cents p. sq. foot.....	.215	27.86
Above 16 by 24 ins., and not above 24 by 30.....sq. feet	912,376	277,113 00	10 cts. p. sq. foot.....	.303	32.92
Above 24 by 30 ins., and not above 24 by 60.....sq. feet	85,546	41,865 00	35 cts. p. sq. foot.....	.489	71.52
Above 24 by 60 inches....sq. feet	1,284.50	1,251 00	60 cts. p. sq. foot.....	.974	61.61
Duty in addition, on frames, on silvered glass.....		123 00	30 per cent.....	.300	30.00
Plate-glass, rough, fluted, or rolled (excess of one pound per square foot, in proportion)—					
Not above 10 by 15 ins....sq. feet	80	5 00	½ cent per sq. foot.....	.063	12.00
Above 10 by 15 ins., and not above 16 by 24.....sq. feet	2,441	163 00	1 cent p. sq. foot.....	.067	14.97

COMMODITIES.	Quantities.	Values.	Rates of Duty.	Average dutiable value per unit of quantity.	Average duty reduced to ad valorem.
Glass, manufactures of— <i>Continued.</i>		\$	\$	\$	p. cent
Plate-glass, rough, &c.— <i>Continued.</i>					
Above 16 by 24 ins., and not above 24 by 30.....sq. feet	3,585	153 00	1½ cent p. sq. foot	.042	35.08
Above 24 by 30 inches.....sq. feet	78,588	5,432 00	2 cents p. sq. foot	.069	28.93
Window-glass, cylinder, crown, or common, unpolished—					
Not above 10 by 15 ins....pounds	1,626	56 00	1½ c. lb. less 10 p.c.	.035	39.21
4,329,323	123,978 00	1½ cents p. pound	.028	52.38	
Above 10 by 15 ins., and not above 16 by 24.....pounds	11,579	431 00	2 c.p.lb. less 10 p.c.	.087	48.35
5,892,216	175,754 00	2 cents p. pound	.030	67.05	
Above 16 by 24 ins., and not above 24 by 30.....pounds	13,937	579 00	2½ c. lb. less 10 p.c.	.042	54.16
6,562,511	225,818 00	2½ cents p. pound	.034	72.65	
Above 24 by 30 inches....pounds	6,223,652	278,843 00	3 cents pr. pound	.044	68.18
	18,909	782 00	3 c.p.lb. less 10 p.c.	.041	65.29
Window-glass, cylinder, and crown, polished—					
Not above 10 by 15 ins....sq. feet	3,563	828 00	2½ cts. p. sq. foot	.232	10.76
Above 10 by 15 ins., and not above 16 by 24.....sq. feet	8,724	2,601 00	4 cents p. sq. foot	.298	13.42
Above 16 by 24 ins., and not above 24 by 30.....sq. feet	10,779	4,185 00	6 cents p. sq. foot	.388	15.45
Above 24 by 30 ins., and not above 24 by 60.....sq. feet	1,661	690 00	20 cts. p. sq. foot	.415	48.15
Manufactures of, not otherwise specified		539,126 00	40 per cent.....	.....	40.00
		871 00	40 p. c., less 10 p.c.	.....	36.00
Gold and silver, manufactures of :					
Bouillons, or cannetelle, and metal thread, filé, or gespint		14,755 00	25 per cent.....	.....	25.00
Epaulettes, galloons, laces, knots, stars, tassels, tresses, embroideries, and wings of gold, silver, or other metal		30,067 00	35 per cent.....	.....	35.00
Gold leaf in packs of 500 leaves..packs	209	529 00	\$1.50 per pack ..	2.531	59.26
Manufactures of gold and silver (articles of ornament)		7,984 00	40 per cent.....	.....	40.00
Manufactures of gold and silver, not otherwise specified		23,459 00	40 per cent.....	.....	40.00
Silver leaf in packs of 500 leaves..packs	697	579 00	.75 cents per pack	.831	90.28
Silver-plated metal, in sheets or other form, and plated ware		7,735 00	35 per cent.....	.....	35.00
Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes :					
Valued at 20 cents or less per pound	200	28 00	6 c. p. lb. & 20 p.c.	.140	62.86
Valued at above 20 cents per pound	239	154 00	10 c. p. lb. & 20 p.c.	.644	35.52
Gutta-percha, manufactures of		6,056 00	40 per cent.....	.....	40.00
Hats, bonnets, and hoods, for men, women and children :					
Straw		2,105 00	40 p. c. less 10 p.c.	.....	36.00
736,674 00	40 per cent.....	.....	40.00		
Chip, grass, palm-leaf, or any other vegetable substance, not otherwise specified.....		32,461 00	40 per cent.....	.....	40.00
Hay	18,895.27	173,615 58	20 per cent.....	9.188	20.00

COMMODITIES.	Quantities.	Values.	Rates of duty.	Average dutiable value per unit of quantity.	Average duty reduced to ad valorem.
		\$ cts.	\$	p. cent	
Hemp, jute, and other fibre, not otherwise specified, and manufactures of : Bags, cotton bags, and bagging, and all other like manufactures not herein otherwise provided for (except bagging for cotton), composed wholly or in part of flax, hemp, jute, gunny-cloth, gunny-bags, or other material.....		1,004,833 00	40 per cent.....	40.00	
Cable and cordage—					
All tarred..... pounds	1,006,777	112,540 00	3 cents per pound	.112	26.84
Manila, untarred..... pounds	1,709	208 00	2½ c. per pound..	.115	20.54
Other, untarred..... pounds	43,319	6,206 00	3½ c. per pound..	.143	24.43
Carpets, hemp or jute..... square yards	10,020	2,483 00	8 cts. per sq. yard	.248	32.28
Codilla or tow of hemp..... cwt.	1,717	19,800 00	\$10 per ton	11.532	4.34
Bagging for cotton, or other manufactures not otherwise specified, suitable for the uses to which cotton bagging is applied, composed wholly or in part of hemp, jute, gunny-cloth, gunny-bags, or other material—					
Valued at 7 cents or less per square yard..... pounds	2,406,148	135,126 00	2 cts. per pound.	.056	35.61
Valued at over 7 cents per square yard..... pounds	260,458	14,097 00	3 cts. per pound.	.054	55.43
Grass cloth.....		3,390 00	30 per cent.....		30.00
Grass yarn (China grass).....		442 00	20 per cent.....		20.00
Gunny cloth (not for bagging) : Valued at 10 cents or less per square yard..... pounds	510	31 00	3 cts. per pound.	.061	49.35
Valued at over 10 cents per square yard..... pounds	660	57 00	4 cts. per pound.	.086	46.31
Hemp twine and pack threads (cod lines, &c.).....		3,205 00	35 per cent.....		35.00
Hemp yarn..... pounds	390,221	63,540 00	5 cts. per pound.	.163	30.70
Jute and sunn hemp..... cwt.	100,707	347,958 00	\$15 per ton	3.455	21.74
Jute butts..... cwt	493,276	1,100,011 00	\$6 per ton	2.230	13.45
Jute yarn..... pounds	3,836,369	234,523 00	25 per cent.....	.061	25.00
Manila, India, and other like substitutes for hemp, not otherwise provided for..... cwt	322,072	1,827,958 00	\$25 per ton	5.676	22.02
Russian..... cwt	2,010	18,103 00	\$25 per ton	9.006	13.88
Sail-duck, or canvass for sails..... yards	17,554	5,144 00	30 per cent.....	.293	30.00
Seines..... pounds	872	211 00	6½ cts. per pound	.242	26.86
Sisal grass, and other vegetable substances not enumerated, used for cordage..... cwt	157,765	764,139 00	\$15 per ton	4.843	15.48
Vegetable and fibrous substances, not otherwise specified..... cwt	1,075	11,797 00	10 per cent.....	10.974	10.00
Honey..... gallons	24,515	14,893 00	20 cts. per gallon	.608	32.92
Hops..... pounds	52,878	17,173 00	8 cts. per pound.	.324	24.63
Iron and manufactures of, and steel and manufactures of : Iron and manufactures of—					
Anchors or parts thereof..... pounds	77,722	3,072 00	2½ cts. per pound	.040	56.87
Andirons, sad-irons, tailors and hat-ters' irons..... pounds	500	88 00	1½ cts. per pound	.176	8.52
Anvils..... pounds	1,024,674	68,276 00	2½ cts. per pound	.066	37.52
Band, hoop and scroll iron, from $\frac{1}{2}$ inch to 6 inches wide : Not thinner than $\frac{1}{3}$ inch..... pounds	530,518	13,273 50	1½ cts. per pound	.025	50.00

COMMODITIES.	Quantities.	Values.	Rates of duty.	Average dutiable value per unit of quantity.	Average duty reduced to ad valorem.
Iron and manufactures of— <i>Continued.</i>				per cent	
Under $\frac{1}{4}$ inch and not thinner than No. 20 wire gauge....pounds	82,813	2,660 00	1 $\frac{1}{2}$ cts. per pound	.032	46.13
Bar-iron, rolled or hammered, comprising flats less than $\frac{3}{8}$ of an inch or more than 2 inches thick, or less than 1 inch or more than 6 inches wide; rounds less than $\frac{3}{4}$ of an inch or more than 2 inches in diameter: squares less than $\frac{3}{4}$ of an inch or more than 2 inches square.....pounds	1,730,098	50,004 00	1 $\frac{1}{2}$ cts. per pound	.028	51.90
Bar-iron, rolled or hammered, comprising flats not less than 1 inch nor more than 6 inches wide, nor less than $\frac{3}{4}$ inch nor more than 2 inches thick; rounds not less than $\frac{3}{4}$ inch nor more than 2 inches in diameter; squares not less than $\frac{3}{4}$ inch nor more than 2 inches square.....pounds	44,908,913	988,629 00	1 cent per pound	.022	45.43
Bar-iron, other, in slabs, blooms, loops, &c....pounds	5,451,899	200,912 00	35 per cent.....	.037	35.00
Boiler or other plate iron, not less than $\frac{3}{16}$ inch in thickness....pounds	16,014	556 60	1 $\frac{1}{2}$ cts. per pound	.035	43.12
Boiler and other plate iron, not otherwise provided for....cwt	15	52 00	\$25 per ton.....	3.466	36.06
Cables and cable-chains....pounds	58,711	2,412 00	2 $\frac{1}{2}$ cts. per pound	.041	60.91
Cut nails and spikes....pounds	1,601	134 00	1 $\frac{1}{2}$ cts. per pound	.083	17.92
Cut tacks, brads, and sprigs—					
Not exceeding 16 ounces per M.M.	791	51 00	2 $\frac{1}{2}$ cts. per M....	.064	38.76
Exceeding 16 ounces per M....lbs	12	3 00	3 cts. per pound	.250	12.00
Cast butts and hinges.....lbs	1,612.50	241 00	2 $\frac{1}{2}$ cts. per pound	.148	16.73
Cast-iron steam, gas and water-pipe, vessels, stoves, and stove plates—pounds.....	38,910	1,775 50	1 $\frac{1}{2}$ cts. per pound	.046	32. 86
Chains, halter, trace, and fence—					
Not less than $\frac{1}{4}$ inch in diameter—pounds.....	910,347	39,067 00	2 $\frac{1}{2}$ cts. per pound	.043	58. 25
Less than $\frac{1}{4}$ inch in diameter and not under No. 9 wire-gauge—pounds.....	530,212	32,088 00	3 cts. per pound	.061	49. 57
Under No. 9 wire-gauge..pounds.	60,140	6,687 00	35 per cent.....	.111	35. 00
Cotton machinery, of iron.....		41,096 00	do		35. 00
Hair-pins.....		53,060 00	50 per cent.....		50. 00
Hammers (blacksmiths'), sledges, axles, or parts thereof....pounds.	14,639	1,758 00	2 $\frac{1}{2}$ cts. per pound	.120	20. 11
Hollow ware, glazed or tinned—pounds.....	78,753	3,833 00	3 $\frac{1}{2}$ cts. per pound	.048	71. 91
Horseshoe nails....pounds	703	59 00	5 cts. per pound	.084	59. 57
Iron galvanized or coated with any metal by electric batteries....pounds	164	.10 00	2 cts. per pound	.061	32. 80
Iron galvanized or coated with any metal otherwise than by electric batteries.....pounds	47,836	3,612 00	2 $\frac{1}{2}$ cts. per pound	.075	33. 11
Malleable iron, in castings, not otherwise provided for....pounds	11,515	568 00	do .....	.049	50. 68
Mill-irons and mill-crank's of wrought iron, wrought iron for ships, steam-engines, and locomotives, or parts thereof, weighing each 25 pounds or more....pounds	816	34 00	2 cts. per pound	.042	48. 00

COMMODITIES.	Quantities.	Values.	Rates of Duty.	Average dutiable value per unit of quantity.	Average duty reduced to ad valorem.
		\$	\$	\$	p. cent
Iron and manufactures of— <i>Continued.</i>					
Moistic iron, made from sand ore by one process.....cwt.	300	266 50	\$7 per ton.....	.888	39.32
Ore.....cwt.	564,255.27	60,383 48	20 per cent.....	.107	20.00
Pig iron.....cwt.	1,122,144	1,281,420 00	\$7 per ton.....	1.142	30.65
Railway bars, for railroads and inclined planes.....pounds	1,774,149	39,013 00	70 cts. per 100 lbs less 10 per cent.	.022	28.65
Rolled or hammered iron, all other not provided for.....pounds	8,712,613	226,789 25	1½ cts. per pound	.026	48.02
Scrap-iron, old—					
Cast.....cwt.	23,149	11,412 00	\$6 per ton.....	.497	60.33
Wrought.....cwt.	129,955.02	100,228 12	\$8 per ton.....	.771	51.86
Screws for wood—					
Two inches or more in length—					
pounds.....	2,707	340 40	8 cts. per pound.	.127	63.32
Less than 2 inches in length. lbs	42,167	8,021 00	11 cts. per pound	.190	57.83
Sheet-iron, common or black—					
Not thinner than No. 20 wire-gauge.....pounds	181	1 00	1½ c. p. lb. less 10 p. c. ....	.006	203.00
313,266	12,595 00	1½ cts. per pound		.040	31.09
Thinner than No. 20 and not thinner than No. 25 wire-gauge...lbs	21,569	622 00	1½ c. p. lb. less 10 p. c. ....	.029	46.81
692,425	33,394 00	1½ cts. per pound		.048	31.11
Thinner than No. 25 wire-gauge—					
pounds.....	6,284	259 00	1½ c. p. lb. less 10 p. c. ....	.041	38.22
261,243	12,422 00	1½ cts. per pound		.048	36.80
Smooth or polished.....pounds	289,237	22,462 00	3 cts. per pound.	.077	38.81
Squares marked on one side..pounds	120	11 00	3 c. p. lb. and 30 p. c. ....	.091	62.72
Taggers iron, and all other castings of iron not otherwise provided for					
Wire (iron), bright, coppered, or tinned, drawn and finished, not more than $\frac{1}{4}$ inch in diameter—					
Not less than No. 16 wire-gauge.....pounds	7,010	411 00	2 c. per lb. and 15 p. c., less 10 p. c. ....	.058	44.20
166,523	7,623 00	2 c. p. lb. and 15 p. c. ....		.046	58.66
Over No. 16 and not over No. 25 wire-gauge.....pounds	33,298	2,383 00	3½ c. p. lb. and 15 p. c. ....	.071	63.90
Over or finer than No. 16 wire-gauge.....pounds	29,061.50	3,444 00	4 c. p. lb. & 15 p. c.	.118	48.75
Wire, not over $\frac{1}{4}$ inch in diameter, covered with cotton, silk, or other material—					
Over No. 16 and not over No. 25 wire-gauge.....pounds	138	125 00	8½ c. p. lb. and 15 p. c. ....	.928	24.38
Over or finer than No. 25 wire-gauge.....pounds	612	485 00	9 c. p. lb. and 15 p. c. ....	.792	26.35

COMMODITIES.	Quantities.	Values.	Rates of Duty.	Average dutiable value per unit of quantity.	Average duty reduced to ad. valorem.
		\$	\$	p. cent	
Iron and manufactures of—<i>Continued.</i>					
Wire rope, strand, or chain, made of iron wire, either bright coppered, galvanized, or coated with other metals (subject to the same rates of duty imposed on iron wire of which the same are composed), not over $\frac{1}{4}$ inch in diameter—					
Not thinner than No. 16 wire-gauge..... pounds	819,556	40,712 00	2 c. p. lb. & 15 p. c.	.049	55.26
Over No. 16 and not over No. 25 wire-gauge..... pounds	110,813	8,582 00	3 $\frac{1}{2}$ c. p. lb. & 15 p. c.	.077	60.19
Over or finer than No. 25 wire-gauge..... pounds	3,407	397 00	4 c. p. lb. & 15 p. c.	.116	49.41
Wrought hinges, bed-screws, boardnails, spikes, rivets, and bolts..... lbs.	44,828	4,029 60	2 $\frac{1}{2}$ cts. per pound	.089	27.81
Wrought steam, gas, and water tubes and flues..... pounds	331,209	14,759 00	3 $\frac{1}{2}$ cts. per pound	.045	78.54
Manufactures of iron not otherwise provided for.....		1,035,368 00	35 per cent.....		35.00
		275.00	35 p. c. less 10 p. c.		31.50
Steel, and manufactures of—					
Cotton machinery, of steel.....		6,750 00	45 per cent.....		45.00
Cutlery—					
Penknives, jack-knives, and pocket-knives, of all kinds.....		797,530 00	50 per cent.....		50.00
All other cutlery, including sword-blades.....		353,057 00	35 per cent.....		35.00
Files, file-blanks, rasps, and floats not exceeding 10 inches in length..... pounds	103,556	81,571 00	10 c. p. lb. & 30 p. c.	.788	42.69
Exceeding 10 inches in length..... pounds	186,407	42,933 00	6 c. p. lb. & 30 p. c.	.230	56.05
Ingots, bars, and coils—					
Valued at 7 cents per pound or less..... pounds	6,278,294	329,731 00	2 $\frac{1}{4}$ cts. per pound	.053	42.84
Valued at above 7 and not over 11 cents per pound..... pounds	4,699,342	473,845 00	3 cts. per pound	.101	29.75
Valued at about 11 cents per pound..... pounds	569,560	75,522 00	3 $\frac{1}{2}$ c. p. lb. & 10 p. c.	.132	36.39
Muskets, rifles, and other firearms.....		342,109 00	35 per cent.....		35.00
		681.00	35 p. c. less 10 p. c.		31.50
Needles—					
For knitting or sewing machines..... M.	1,480	12,303 00	\$1 p. M. & 35 p. c.	8.313	47.03
Sewing, darning, knitting, and all other, not otherwise provided for.....		360,756 00	25 per cent.....		25.00
Railway bars or rails—					
Wholly of steel..... pounds	4,189	94 71	1 $\frac{1}{4}$ cents per lb. ....	.022	55.29
Made in part of steel....pounds	19,647	435 00	1 cent per pound. ....	.022	45.16
Saws—					
Back—					
Not over 10 inches in length..... dozens	17	99 00	75 c. p. doz. & 30 p. c.	5.823	42.88
Over 10 inches in length..... dozen	4	33 00	\$1 p. doz. & 30 p. c.	8.250	42.12

COMMODITIES.	Quantities.	Values.	Rates of Duty.	Average dutiable value per unit of quantity.	Average duty reduced to ad valorem.
		\$	\$	p. cent	
Iron and manufactures of— <i>Continued.</i>					
Steel and manufactures of— <i>Con.</i>					
Saws— <i>Continued.</i>					
Cross-cut lineal-ft.	38	20 50	10 cts. lin. ft....	.539	18.53
Hand—					
Not over 24 inches in length					
dozens.....	12.50	18 00	75 c. p. doz. & 30 p. c.	1.565	82.11
Mill, pit and drag—					
Not over 9 inches wide, lineal					
feet	110	66 50	12½ cts. pr. lin. ft.	.605	20.69
Side-arms		15 00	35 per cent.....		35.00
Skates—					
Costing over 20 cents per pair.....		12,546 00	35 per cent.....		35.00
Steel in forms not otherwise pro-					
vided for		242,866	30 per cent.....		30.00
Wire (steel), not less than $\frac{1}{4}$ inch					
in diameter—					
Valued at above 7 cents, and					
not above 11 cents per					
pound	981	101 00	3 cents pr. pound	.103	29.18
Valued at above 11 cents per					
pound	18,033	3,837 00	3½ c. p. lb. & 10 p. c.	.213	26.45
Wire (steel), less than $\frac{1}{4}$ inch in					
diameter—					
Not less than No. 16 wire-					
gauge	263,682	42,431 00	2½ c. p. lb. & 20 p. c.	.161	35.53
Less or finer than No. 16 wire-					
gauge	146,740	54,078 00	3 c. p. lb. & 20 p. c.	.368	28.14
Wire, crinoline, corset, and hat, lbs	1,355	389 00	9 c. p. lb. & 10 p. c.	.287	41.35
Wire rope, strand or chain, made					
of steel wire, either bright, cop-					
pered, galvanized, or coated with					
other metal (subject to the same					
rates of duty imposed on steel					
wire, of which the same are com-					
posed), not less than $\frac{1}{4}$ inch in					
diameter—					
Valued at 7 cents per pound or					
less	988.88	36 00	2½ cents p. pound	.036	61.75
Valued at above 11 cents per					
pound	781	317 00	3½ c. p. lb. & 10 p. c.	.406	18.62
Less than $\frac{1}{4}$ inch in diameter—					
Not less than No. 16 wire-					
gauge	313,057	40,584 00	2½ c. p. lb. & 20 p. c.	.129	39.28
Less or finer than No. 16					
wire-gauge	141,477	19,841 00	3 c. p. lb. & 20 p. c.	.142	41.39
Manufactures of steel not other-					
wise provided for		734 00	45 p. c., less 10 p. c.		40.50
		662,804 00	45 per cent.....		45.00
Lead, manufactures of :—					
Ashes		4,886 00	10 per cent.....		10.00
Old and scrap, fit only to be manu-					
factured	106,342	3,756 00	10 per cent.....	.035	42.47
Pigs, bars and molten	6,717,052	294,233 00	2 cents p. pound	.044	45.66
Sheets and pipes	7,732	506 00	2½ cents p. pound	.065	42.02
Shot.....	15,829	963 00	2½ cents p. pound	.061	45.20
Manufactures of, not otherwise pro-					
vided for		113 00	35 per cent.....		35.00
Leather, and manufactures of :					
Bend or belting, and Spanish or other					
sole	9,999 63	15 per cent.....			15.00

COMMODITIES.	Quantities.	Values.	Rates of Duty.	Average dutiable value per unit of quantity.	Average duty reduced to ad. valorem.
		\$	£	£	p. cent
Leather, and manufactures of— <i>Contd.</i>					
Calf-skins, tanned, or tanned and dressed.....		1,839,461 00	25 per cent..		25.00
Gloves and mitts or mittens, of kid or other leather, of all descriptions.....		3,179,762 00	50 per cent..		50.00
Japanned, patent, or enamelled.....		18,228 00	35 per cent..		35.00
Skins for morocco, tanned; but unfinished.....		378,095 00	10 per cent..		10.00
All leather and skins, tanned, not otherwise provided for.....		24,723 64	25 per cent..		25.00
Upper leather, all other kinds, and skins, dressed and finished, of all kinds, not otherwise provided for.....		1,554,374 00	20 per cent..		20.00
Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for		333,484 00	35 per cent..		35.00
Marble, and manufactures of:					
Sawed, dressed, or polished marble slabs, and paving tiles—					
Not exceeding 2 inches in thickness.....sup. sq. ft.	750	198 00	25 cts. p. sup. sq. ft. & 30 p. ct..	.264	124.69
Over 2 inches and not over 3 inches in thickness..sup. sq. ft.	4	11 00	35 cts. p. sup. sq. ft. & 30 p. ct..	2.750	42.72
Over 3 inches and not over 4 inches in thickness..sup. sq. ft.	8	8 00	45 cts. p. sup. sq. ft. & 30 p. ct..	1.000	75.00
Veined, and all other, in block, rough or squared, not otherwise specified	357,725	376,936 00	50 cts. p. cub. ft. & 20 p. ct..	1.054	67.45
White, statuary, brocatella, sienna, and verd-antique, in block, rough or squared	226	592 00	\$1 per cub. ft. & 25 per cent..	2.619	63.16
Manufactures of, not otherwise provided for		43,915 00	50 per cent..		50.00
Nickel:					
Nickel	7,487	8,837 00	30 cts. per pound	1.184	25.41
Nickel, oxide, and alloy of nickel with copper.....pounds	8,518	7,847 00	20 cts. per pound	.921	21.71
Mineral or medicinal waters, artificial in bottles.....quarts	8,228	815 00	3 cts. per qt. & 25 p. c.	.099	55.29
Oils :					
Mineral—					
Illuminating, naphthas, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum or rock oil, or other bituminous substances....galls.	10.33	18 00	45 cts. per gallon.	1.736	23.00
Petroleum, crude, or rock oil—					
....gallons	640	215.00	20 cts. per gallon.	.336	59.53
Residuum, or petroleum tar..brls	1,941	1,847 00	20 per cent.....	.952	20.00
Castor.....gallons	422	373 00	\$1 per gallon.....	.884	113.15
Flaxseed, or linseed (7½ pounds to the gallon).....gallons	6,661	3,571 00	30 cts. per gallon.	.536	55.96
Hemp and rape seed.....gallons	342.50	260 00	23 cts. per gallon.	.759	30.30

COMMODITIES.	Quantities.	Values.	Rates of Duty.	Average duty per value of quantity.	Average duty reduced to ad valorem.
Oils— <i>Continued.</i>		\$		cents	p. cent
Olive—					
Not salad	gallons 74,830	61,474	25 cts. per gallon.	.821	30.43
Salad, in bottles or flasks	galls 185,631	379,765	\$1 per gallon....	1.941	51.51
Salad, other than olive	gallons 231	378	\$1 per gallon....	1.640	60.97
Paints and colours :					
Blanc-fixe, enamelled-white, satin-white, lime-white, and all combinations of barytes with acids or water	pounds 4,955.20	1,047 51	3 cts. per pound.	.211	14.19
Lead, dry or ground in oil—					
Nitrate of	pounds 5,558	394 00	3 cts. per pound.	.071	42.31
27,260	1,933 00	3 cts. per pound.			
Red	pounds 22,400	1,999 00	3 cts. per pound.	.055	54.66
148,208	8,265 22	3 cts. per pound.			
White	pounds 36,725	2,420 12	3 cts. per pound.	.065	46.45
1,722,883	111,218 68	3 cts. per pound.			
Litharge	pounds 2,240	151 00	3 cts. per pound.	.053	56.42
25,950	1,348 00	3 cts. per pound.			
Ochres—					
All ground in oil	pounds 25,674	1,591 00	\$1.50 per 100 lbs	.062	24.20
Other, dry, not otherwise specified	pounds 249,277	1,954 00	50 c. per 100 lbs.	.009	58.79
3,661,670	31,306 00	50 c. per 100 lbs.			
Ultramarine	pounds 388,693	50,387 00	6 cts. per pound.	.127	47.24
890,604.50	112,099 55	6 cts. per pound.			
Umber	do. 316,400	2,644 00	50 c. per 100 lbs.	.008	62.57
722,480	5,358 00	50 c. per 100 lbs.			
Whiting and Paris white, dry	pounds 1,871,374	7,903 00	1 cent per pound	.004	236.79
Zinc, oxide of, dry or ground in oil	pounds 3,554	283 41	1 $\frac{1}{4}$ cts. per pound		
2,447,506	139,874 00	1 $\frac{1}{4}$ cts. per pound			
Paper, and manufactures of not otherwise specified :					
Cards for playing—					
Costing not over 25 cents per pack	packs 3,562	432 00	25 cents per pack	.121	206.13
Costing over 25 cents per pack	706	270 00	35 cents per pack	.382	91.52
Parafine	pounds 10	3 00	10 cts. per pound	.300	33.33
10 c. p. g. & p. ct.					
Pens, metallic	gross 172,170	62,938 00	10 c. p. g. & 30 p. ct.		
106,631.17	29,877 43				
Pencils :					
Of lead, not in wood	gross 10	31 00	\$1 per gross	3.100	32.26
Of wood, filled with lead or other material	gross 31,712	6,438 00	50 c. p. g. & 30 p. c.	1.969	55.39
Potatoes	bushels 528,627.63	245,543 29	15 cents per bush	.464	32.29
Provisions, not otherwise specified :					
Bacon and hams	pounds 67,987	11,886 00	2 cents per pound	.175	11.44
Beef	pounds 162,152	12,871 50	1 cent per pound	.079	12.59
Butter	pounds 914,634	172,793 00	4 cents per pound	.188	21.19
Cheese	pounds 2,196,691	397,204 00	4 cents per pound	.188	22.12
Lard	pounds 2,295	227 75	2 cents per pound	.099	20.15
Pork	pounds 31,771	1,844 06	1 cent per pound	.068	17.23
Salt :					
In bags, sacks, barrels, or other packages	pounds 352,109,963	1,062,995 00	12 cts. per 100 lbs.	.003	39.75
In bulk	pounds 414,813,516	483,909 00	8 cts. per 100 lbs.	.001	69.00

COMMODITIES.	Quantities.	Values.	Rates of Duty.	Average dutiable value per unit of quantity.	Average duty reduced to ad. valorem.
		\$	\$	per cent	
Seeds:					
Castor beans or seed.....bushels	2,317	2,915 00	60 cents per bush.	1.258	47.69
Flaxseed or linseed (56 pounds to the bushel).....bushels	1,284,862	1,880,197 00	20 cents per bush.	1.463	13.66
Hemp-seed.....pounds	626,326	17,236 00	$\frac{1}{2}$ cent per pound	.027	18.34
Rape-seed and other like oil-seeds.....pounds	429,523	19,442 00	$\frac{1}{2}$ cent per pound	.045	11.03
Soap:					
Common, and all not otherwise provided for.....pounds	3,218,008	182,021 00	1 c.p.lb. & 30 p.c.	.057	47.58
Toilet or shaving, and all fancy or perfumed.....pounds	24,251.25	69,358 00	10 c.p.lb. & 25 p.c.	.379	51.34
158,427.38					
Spirits and wines:					
Spirits, and imitations of—					
Brandy.....pf. galls.	506,076	1,020,032 00	\$2 per proof gall.	2.017	99.13
Cordials, liqueurs, arrack, absinthe, the, kirschwasser, ratafia, and other similar beverages or bitters containing spirits, not otherwise provided for. pf. galls.	73,358.03	103,402 00	\$2 per proof gall.	1.409	141.88
Spirits, other, manufactured or distilled from grain....pf. galls.	436,288	251,892 00	\$2 per proof gall.	.577	346.49
Spirits, other, (except brandy), manufactured or distilled from other materials.....pf. galls.	204,303	125,909 00	\$2 per proof gall.	.616	324.52
Brandy spirits, and other spirituous beverages, not otherwise provided for.....galls.	6,179	32,687 00	50 per cent.....	5.290	50.00
Spirituous compounds, or preparation of which distilled spirits is a component of chief value—					
Bay-rum or bay-water, whether distilled or compounded, of which distilled spirits are the component part of chief value.....pf. galls.	85.52	91.00	\$2 per proof gall.	1.064	187.95
Cologne water and other perfumery, of which alcohol forms the principal ingredient.....pf. galls.	9,557	157,076 00	\$3 pf. g. & 50 p.c.	16.436	68.25
Spirituous compounds or preparations, not elsewhere specified.....pf. galls.	1,547	3,270 00	\$2 per proof gall.	2.113	94.64
Wines, containing not more than 24 per cent. of alcohol—					
Champagne, and all other sparkling, in bottles—					
Containing $\frac{1}{2}$ pint or less, each.....dozens	5,966	19,186 00	\$1.50 per dozen.	3.216	46.64
Containing not more than 1 pint, each, and more than $\frac{1}{2}$ pint.....dozens	98,801	618,440 00	\$3 per dozen.....	6.259	47.92
Containing, each, not more than 1 quart and more than 1 pint.....dozens	78,088	924,360 00	\$6 per dozen	11.837	50.68
Excess of 1 quart each. galls.	83.25		\$2 per gallon....		
Still wines—					
In casks.....gallons	3,653,726	1,874,791 00	40 cts. per gallon.	.513	77.95

COMMODITIES.	Quantities.	Values.	Rates of duty.	Average dutiable value per unit of quantity.	Average duty reduced to <i>ad valorem.</i>
		\$ cts.		per cent	
Spirits and wines— <i>Continued.</i>					
Still wines— <i>Continued.</i>					
In bottles, containing, each, not more than 1 quart and more than 1 pint (in cases of 1 dozen bottles each).....dozen bottles.	142,811	620,319 00	\$1.60 per dozen.	4.344	36.99
In bottles, containing, each, not more than 1 pint (in cases of 24 bottles each).....dozen bottles.	297	1,238 00	80 cts. per dozen.	4.168	19.19
Quantity in excess of 1 quart or 1 pint per bottle.....pints	12,832	.....	5 cts. per pint... 20 per cent.....	.....	20.00
Prune wine.....	.....	6,116 00	.....	.....	.....
Vermuth—					
In casks .....gallons	34	68 00	40 cts. per gall...	2.000	20.00
In bottles, containing each, not more than 1 quart and more than 1 pint (in cases of 1 dozen bottles each).....dozen bottles	958	3,055 00	\$1.60 per dozen..	3.189	50.15
Quantity in excess of 1 quart or 1 pint per bottle.....pints	1,300	.....	5 cts. per pint...	.....	.....
Starch :					
Corn or potato.....pounds	109,582	5,395 00	1c. p. p. & 20 p. c.	.049	40.31
Rice, or other material .....do	1,310,984	41,516 00	3c. p. p. & 20 p. c.	.031	114.73
Rough freestone, granite, sand-stone, and all buildingstone. tons	10,197	37,878 00	\$1.50 per ton....	3.714	40.38
Sugar and molasses :					
Molasses .....gallons	26,855,764	6,860,317 00	5 cts. plus 25 p. c. per gallon.	.255	24.47
Molasses concentrated, tank-bottoms, syrup of sugar-cane juice and melada .....pounds	36,691,376	1,383,482 00	1½ cts. plus 25 p. c. per pound.	.038	49.73
Sugar, Dutch standard in colour—					
All not above No. 7.....pounds	860,287,182	41,516,498 00	1¾ cts. plus 25 p. c. per pound.	.048	45.33
Above No. 7, and not above No. 10.....pounds	618,019,876	33,232,863 00	2 cts. plus 25 p. c. per pound.	.054	46.49
Above No. 10, and not above No. 13.....pounds	72,316,574	4,110,492 00	2½ cts. plus 25 p. c. per pound.	.057	49.48
Above No. 13, and not above No. 16.....pounds	1,474,118	73,831 00	2¾ cts. plus 25 p. c. per pound.	.050	68.63
Above No. 16, and not above No. 29.....pounds	561,068	35,491 00	3½ cts. plus 85 p. c. per pound.	.063	64.22
Above No. 20, and all refined, loaf, crushed, powdered, and granulated.....pounds	216,294	16,866 00	4 cts. plus 25 p. c. per pound.	.078	64.12
Sugar-candy and confectionery—					
Coloured, value 30 cents or less per pound .....pounds	14	3 00	15 cts. per pound	.214	70.00
Not coloured .....pounds	21,659	1,608 00	10 cts. per pound	.074	134.63
Valued at over 30 cents per pound .....pounds	17,372	6,417 00	50 per cent.....	.369	50.00

COMMODITIES.	Quantities.	Values.	Rates of duty.	Average dutiable value per unit of quantity.	Average duty reduced to ad valorem.
Sugar-cane	164 24	10 per cent.....	\$	p. cent	
Sugar drainings	2,321 00	20 per cent.....	.074	10.00	20.00
Tin, manufactures of:					
Cans or packages made of tin or other material, containing fish of any kind admitted free of duty, not exceeding one quart in contents. No. Foil.....	148,446	1½ cents per can. 44,938 00	30 per cent.....		30.00
Plates or sheets, and on terne, and taggers' tin..... pounds	242,646,871	9,883,640 00	1 1/0 cents per lb.	.104	26.98
Plates, galvanized or coated otherwise than by electric batteries. lbs.	8,558	701 00	2 1/2 cents p. pound	.082	30.52
Manufactures of, not otherwise provided for		13,155 00	35 per cent.....		35.00
Tobacco, and manufactures of:					
Leaf, manufactured and not stemmed	7,456,354	3,929,061 00	35 cents p. pound	.524	66.77
Cigars, cigarettes, and cheroots. lbs.	551,056	2,117,520 00	\$2.50 p. lb. & 25 p. c.	3.824	90.06
Juice		20 00	20 per cent.....		20.00
Snuff and snuff flour of all descriptions	15,433	4,851 00	50 cents p. pound	.314	159.07
Stemmed and all manufactured, not otherwise provided for	157,359	39,372 00	50 cents p. pound	.250	199.87
Stems	12	4 36	15 per cent.....	.363	41.28
Unmanufactured, not otherwise provided for		2,493 41	30 per cent.....		30.00
Varnish:					
Valued at \$1.50 or less per gal. .galls.	1,956	2,500 00	50 cts. per gallon and 20 p. cent.	1.278	59.12
Valued at above \$1.50 per gal. .galls.	14,230	46,854 00	50 cts. per gallon and 25 p. cent.	3.292	40.18
Vinegar..... standard gallons	268,110	38,716 00	10 cts. p. st'd. gal.	.144	69.25
Wools, hair of the alpaca, goat, and other like animals, and manufactures of:					
Raw or unmanufactured—					
Class No. 1, clothing-wools—					
Value 32 cents or less per pound	49,345	14,097 00	10 c. p. lb. & 11 p. c. less 10 p. c.	.285	41.40
Value over 32 cents per pound	9,338,300	2,214,233 00	10 c. p. lb. & 11 p. c.	.237	53.17
Scoured wool—	484,842	182,810 00	12 c. p. lb. & 10 p. c.	.378	41.76
Value 32 cents or less per pound..... pounds	4,037	1,863 00	30 c. p. lb. & 33 p. c.	.461	98.01
Washed wool—					
Value 32 cents or less per pound*	40,488	17,960 00	20 c. p. lb. & 22 p. c.	.443	67.09
Value over 32 cents per pound*	101	80 00	24 c. p. lb. & 20 p. c.	.792	50.03
Class No. 2, combing-wools—					
Value 32 cents or less per pound	2,077,882	633,464 00	10 c. p. lb. & 11 p. c.	.305	43.79
Value over 32 cents per pound	951,387	336,209 00	12 c. p. lb. & 10 p. c.	.353	43.96

* Before scouring or washing.

COMMODITIES.	Quantities.	Values.	Rates of Duty.	Averaged dutiable value per unit of quantity.	Average duty reduced to <i>ad valorem</i> .
		\$		\$	p. cent
Wools (raw or unmanufact'd)— <i>Con.</i> Class No. 3, carpet and other similar wools—					
Value 12 cents or less per pound	19,855,982	2,233,598 00	3 cents per pound	.112	26.62
Value over 12 cents per pound	7,000,298	1,361,042 00	6 cents per pound	.194	30.86
Carpets and carpeting of all kinds— Aubusson and Axminster, and carpets woven whole for rooms					
.....square yards	76,664	172,406 00	50 per cent.	2.249	50.00
Brussels carpet wrought by the Jacquard machine....sq. yards	285	421 00	44 c. p. sq. yd. & 35 p. c. less 10 p. c.	1.477	58.31
	94,508	123,253 00	44 c. p. sq. yd. & 35 p. c.	1.318	68.38
Brussels tapestry, printed on the warp, or otherwise....sq. yards	6,520	5,982 00	28 c. p. sq. yd. & 35 p. c. less 10 p. c.	.917	58.96
	87,773	79,613 00	28 c. p. sq. yd. & 35 p. c. ....	.907	65.85
Drugget and bocking, printed, coloured, or otherwise..sq. yards	3,369	1,396 00	25 c. p. sq. yd. & 35 p. c. ....	.414	95.33
Of wool, cotton, or parts of either, or other material, not otherwise provided for		51,886 00	40 per cent.		40.00
Patent velvet and tapestry, velvet printed on the warp, or otherwise.....square yards	1,893	2,998 00	40 c. p. sq. yd. & 35 p. c. less 10 p. c.	1.583	54.23
	37,821	51,946 00	40 c. p. sq. yd. & 35 p. c.	1.373	64.12
Saxony, Wilton, and Tournay velvet, wrought by the Jacquard machine.....square yards	11,032	21,470 00	70 c. p. sq. yd. & 35 p. c.	1.946	70.97
Screens, rugs, covers, &c., of wool and other material, not otherwise provided for.....		128,703 00	45 per cent.		45.00
Treble, ingrain, three-ply, and worsted chain Venetian carpets.....square yards	911	1,043 00	17 c. p. sq. yd. & 35 p. c.	1.145	49.85
Wool carpets, not otherwise provided for		3,828 00	40 per cent.		40.00
Yarn, Venetian, and two-ply ingrain.....square yards	12,759.87	9,276 00	12 c. p. sq. yd. & 35 p. c. ....	.727	51.50
Dress-goods, women and children's, and real or imitation Italian cloths—					
Valued at not exceeding 20 cents per square yard..square yards	22,133,475	3,745,160 00	6 c. p. sq. yd. & 35 p. c. ....	.169	70.46
Valued at above 20 cents per square yard ....square yards	28,162,129	8,728,461 00	8 c. p. sq. yd. & 40 p. c. ....	.309	65.81
Weighing 4 ounces and over per square yard.....pounds	1,014,341	1,690,509 00	50c. p. lb. & 35p.c.	1.666	65.00

COMMODITIES.	Quantities.	Values.	Rates of Duty.	Average dutiable value per unit of quantity.	Average duty reduced to ad valorem.
		\$		¢	p. cent
<i>Wools—Continued.</i>					
Goods composed wholly or in part of worsted, the hair of the alpaca, goat, and other like animals—					
Balmorals—					
Valued at above 40 and not exceeding 60 cents per pound	1,429	844 00	30c. p. lb. & 35p. c.	.591	85.79
Valued at above 60 and not exceeding 80 cents per pound	1,800	1,238 00	40c. p. lb. & 35p. c.	.688	93.16
Blankets—					
Valued at not exceeding 40 cents per pound	117.50	43 00	20c. p. lb. & 35p. c.	.366	89.65
Valued at above 40 and not exceeding 60 cents per pound	753	438 00	30c. p. lb. & 35p. c.	.581	86.57
Valued at above 60 and not exceeding 80 cents per pound	56	38 20	40c. p. lb. & 35p. c.	.682	94.13
Valued at above 80 cents per pound	198.25	240 67	50c. p. lb. & 35p. c.	1.215	76.09
Weighing over 4 ounces per square yard	62	78 00	50c. p. lb. & 35p. c.	1.258	74.74
Flannels—					
Valued at not exceeding 40 cents per pound	18	15 00	20c. p. lb. & 35p. c.	.833	59.00
Valued at above 40 and not exceeding 60 cents per pound	70	38 00	30c. p. lb. & 35p. c.	.534	90.36
Valued at above 60 and not exceeding 80 cents per pound	77	47 00	40c. p. lb. & 35p. c.	.610	100.53
Valued at above 80 cents per pound	1,303.25	2,596 00	50c. p. lb. & 35p. c.	1.992	60.10
<i>Hosiery, only—</i>					
Valued at above 40 and not exceeding 60 cents per pound	2	1 00	30c. p. lb. & 35p. c.	.500	95.00
Valued at above 60 and not exceeding 80 cents per pound	1.50	1 00	40c. p. lb. & 35p. c.	.667	95.00
Valued at above 80 cents per pound	178,840	461,598 00	50c. p. lb. & 35p. c.	2.598	54.25
Manufactures, not otherwise specified—					
Valued at not exceeding 40 cents per pound	1,034	390 00	20c. p. lb. & 35p. c.	.377	88.03
Valued at above 40 and not exceeding 60 cents per pound	70,792	38,153 00	30c. p. lb. & 35p. c.	.539	90.58
Valued at above 60 and not exceeding 80 cents per pound	120,301	91,222 00	40c. p. lb. & 35p. c.	.756	87.91
Valued at above 80 cents per pound	604,301	882,958 00	50c. p. lb. & 35p. c.	1.461	69.22
Shirts, drawers, and other knit goods—					
Valued at above 40 and not exceeding 60 cents per pound	86	43 00	30c. p. lb. & 35p. c.	.500	95.00
Valued at above 80 cents per pound	28,418	62,473 00	50c. p. lb. & 35p. c.	2.195	57.74

COMMODITIES.	Quantities.	Values.	Rates of Duty.	Average dutiable value per unit of quantity.	Average duty reduced to ad valorem.
		\$	\$	\$	p. cent
Wools—Continued.					
Manufactures of wool and worsted:					
Bunting.....square yards	2,066.25	425 00	20c.p.sq. yd. & 35 p. c. ....	.205	132.23
Cloths.....pounds	198	388 00	50c.p.lb. & 35 p.c. less 10 p. c.	1.959	54.46
.....	4,005,575	5,657,394 00	50c.p.lb. & 35 p.c.	1.412	70.40
Clothing—					
Articles of wear.....pounds	166,037	576,440 00	50c.p.lb. & 40 p.c.	3.474	54.39
Ready-made.....pounds	39,972	114,711 00	20c.p.lb. & 40 p.c.	2.873	57.49
Endless belts, or felts for paper or printing machines.....pounds	103,205	93,339 00	20c.p.lb. & 35 p.c.	.909	57.00
Hats—					
Valued at not exceeding 40 cents per pound.....pounds	8.25	3 30	20c.p.lb. & 35 p.c.	.400	84.84
Valued at above 40 and not exceeding 60 cents per pound.....pounds	100	52 00	30c.p.lb. & 35 p.c.	.520	92.69
Valued at above 60 and not exceeding 80 cents per pound.....pounds	3,129	2,342 00	40c.p.lb. & 35 p.c.	.748	88.44
Valued at above 80 cents per pound.....pounds	3,345	5,794 00	50c.p.lb. & 35 p.c.	1.732	63.86
Hat roundings.....			1,151 00	10 per cent.....	10.00
Manufactures, wholly or in part of wool, not otherwise provided for.....pounds	274	362 00	50cts. per lb. & 35 p.c. less 10 p. c.	1.321	65.56
Rags, waste, shoddy, mungo, and flocks.....pounds	128,726	209,204 00	50c.p.lb. & 35 p.c.	1.625	65.76
Shawls—					
Woolen.....pounds	86,589	198,154 00	50c.p.lb. & 35 p.c.	2.288	56.85
Worsted, &c., not otherwise provided for.....pounds	380,268	1,102,874 00	50c.p.lb. & 40 p.c.	2.900	57.24
Webbings, beltings, bindings, braids, gallons, fringes, cords, buttons, &c.....pounds	333,206	805,893 00	50c.p.lb. & 50 p.c.	2.419	70.67
Yarns—					
Valued at not exceeding 40 cts. per pound.....pounds	79.50	23 40	20c.p.lb. & 35 p.c.	.294	102.95
Valued at above 40 and not exceeding 60 cts. per pound.....pounds	1,012	567 50	30c.p.lb. & 35 p.c.	.561	88.49
.....	3,854.25	2,874 00	40 c. p. lb. and 35 p. c. ....	.746	88.64
Valued at above 60 and not exceeding 80 cts. per pound.....pounds	458,226	543,163 00	50 c. p. lb. and 35 p. c.	1.185	77.18
Zinc, spelter, or tutenegue:					
Ashes of.....		318 00	20 per cent.....	.....	20.00
In blocks or pigs.....pounds	1,270,184	57,753 00	1½ cts. per pound.....	.045	33.00
In sheets.....pounds	1,255,620	63,381 00	2½ cts. per pound.....	.055	40.72
Manufactures of, not otherwise provided for.....		4,892 35	35 per cent.....	.....	35.00

* The above statement does not include the values: (1) Of imported commodities withdrawn from warehouse and transferred to manufacturing warehouse for consumption: and (2) Of imported materials withdrawn from warehouse for consumption, and used in the construction and equipment of vessels.

THE PROHIBITORY FRENCH DUTY ON CANADIAN VESSELS.

From the official Report of Proceedings at the eighth annual meeting of the Dominion Board of Trade, pages 119 and 120.)

At the afternoon session, at Ottawa, January 16th, 1878.

Mr. WM. ELDER (St. John, N. B.) moved, seconded by Mr. R. R. DOBELL (Quebec) :—

“ That the good offices of the Dominion Government be asked, with a view to procure, through the assistance of the British Government, the registration in France of Canadian-built vessels on terms of equality with those of Great Britain.”

This question has already been before this Board, and, I believe, the discussions on it have borne fruit. The subject is, I understand, now occupying the attention of the British and Canadian Governments, and correspondence is going on upon it. Mr. Dobell mentioned incidentally just now, that, whereas, under a recent treaty with France, British ships can be registered at two francs per ton, we have to pay forty francs per ton. No doubt this is the result of an oversight. Our ships bearing British register are British ships, and there is, therefore, no necessity for this mistake being continued. However the mistake may have arisen, we have to pay forty francs per ton before our ships are admitted to French register. Canada is a much larger ship-owning country than France, and there ought to be a large intercourse in the purchase of ships, between the two countries. We have in years gone by sold annually half a million dollars worth of ships to France; and, if we could now sell on the same terms as Great Britain, it would revive an industry of which we have been proud, and which is now somewhat depressed. The tendency in the Maritime Provinces is to retain only new ships, and sell old ships to other countries. The very reverse prevails in France. They are willing, for their coasting trade, to buy old ships of four or five hundred tons. The ships we want to sell they want to buy, but we are met with this duty of forty francs per ton. We are seeking to obtain the same privilege as Great Britain, by admitting light wines into this country at low duties. This resolution is in accordance with the policy which prevails between France and England, and has everything in its favour. I hope it will again receive the favourable attention of this Board.

Mr. DOBELL : I should like to hear from the Executive what steps they have taken to present the views of the Board to the Government. I would like to hear what progress they have to report.

The resolution was adopted.

COMPARISON of American rates of drawback on refined sugars, made from duty-paid raw sugars, established by the Treasury Circular of September 26, 1877, and now in force, with those allowed before that date.

	Old Rates.	New Rates.
	Per 100 lbs.	Per 100 lbs.
Loaf, cut loaf, crushed, granulated, and powdered.....	\$3 60	\$3 18
White coffee sugar, undried, and above No. 20, Dutch standard	3 00	2 58
All grades of coffee sugars, No. 20, Dutch standard, and below it.	2 50	2 08
Sugar, refined from melado, on which was paid a duty of \$1.87½ per 100 lbs., same as if refined from raw sugar, sugar refined from molasses		1 25
	Per Gallon.	Per Gallon.
Syrup, from sugar.....	.06½	
Syrup, from melado.....		.05½
Syrup, from molasses.....		.05

All the drawback rates on refined sugar are subject to a retention of 1 per cent., and on syrups of 10 per cent.; which brings the the present net drawbacks to the figures given on page 39.

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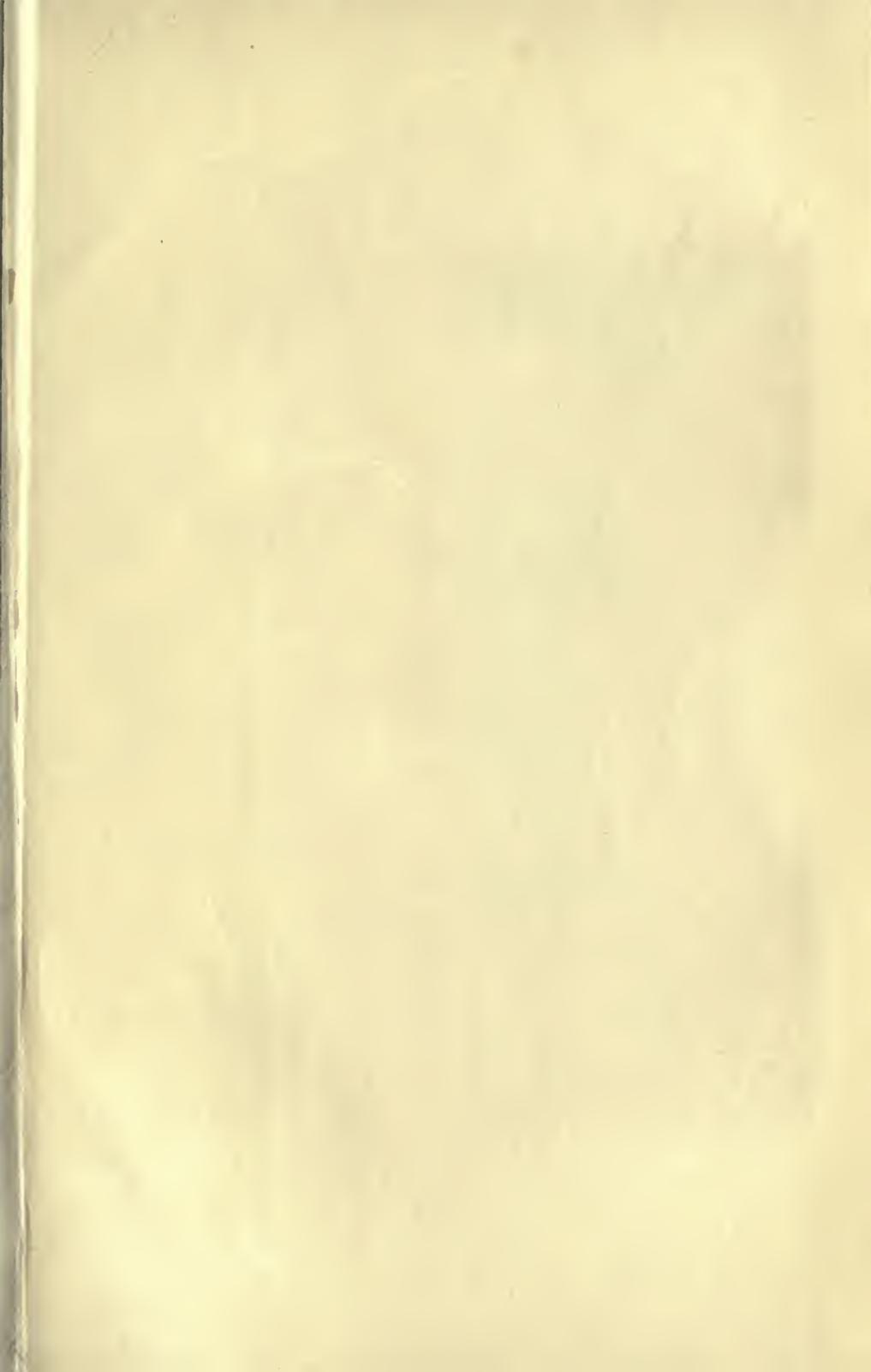
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